

Medi-Cal Administrative Activities
Survey Results Calculations

Quarter

1

		Code 1	Code 2	Code 3	Code 4	Code 5	Code 6	Code 7	Code 8	Code 9	Code 10	Code 11	Code 12	Code 13	Code 14	Code 15	Code 16	Total Hours
# Participants	Total Hours	482.75	55.75	5.25	36.25	3.00	4.50	3.75	45.75	1.00	2.00	9.00	3.25	2.00	12.75	26.75	91.75	785.50
19	% of Hours	61.46%	7.10%	0.67%	4.61%	0.38%	0.57%	0.48%	5.82%	0.13%	0.25%	1.15%	0.41%	0.25%	1.62%	3.41%	11.68%	100%
Enter on Invoice Line#		17D	18D	19D	10D	20D	11D	21D	13D	22D	14D	23D	15D	24D	16D	12D	25D	

27D

Quarter

0

		15.25	Code 1	Code 2	Code 3	Code 4	Code 5	Code 6	Code 7	Code 8	Code 9	Code 10	Code 11	Code 12	Code 13	Code 14	Code 15	Code 16	Total Hours
# Participants	Total Hours																		0.00
	% of Hours	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

Quarter

0

		Code 1	Code 2	Code 3	Code 4	Code 5	Code 6	Code 7	Code 8	Code 9	Code 10	Code 11	Code 12	Code 13	Code 14	Code 15	Code 16	Total Hours
# Participants	Total Hours																	0.00
	% of Hours	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Quarter Average (Averaging by %)

Invoice Reimbursement (\$)quarter averaging %'s and using same fiscal data as presented in the October 2004 MAA SB Invoice Training Manual

Qtrs	Participants	Code 1	Code 2	Code 3	Code 4	Code 5	Code 6	Code 7	Code 8	Code 9	Code 10	Code 11	Code 12	Code 13	Code 14	Code 15	Code 16	
1	19	61.46%	7.10%	0.67%	4.61%	0.38%	0.57%	0.48%	5.82%	0.13%	0.25%	1.15%	0.41%	0.25%	1.62%	3.41%	11.68%	100%
0		#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
0		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Total	19	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Average	6.333333333	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

Enter on Invoice Line#	17E	18E	19E	10E	20E	11E	21E	13E	22E	14E	23E	15E	24E	16E	12E	25E	
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27E

Separate Quarter Time Survey (Those staff not part of averaging)

Quarter Recalculated

0

		Code 1	Code 2	Code 3	Code 4	Code 5	Code 6	Code 7	Code 8	Code 9	Code 10	Code 11	Code 12	Code 13	Code 14	Code 15	Code 16	Total Hours
# Participants	Total Hours																	0.00
	% of Hours	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Enter on Invoice Line#

27D

**Sample - Time Survey Participant
Salaries and Benefits**

EMPLOYER-PAID BENEFIT HISTORY REPORT

J1246

PAY328

H.00.

12/29/06

PAGE

1

FUND : 01 GENERAL FUND
SCHOOL : 000 UNDISTRIBUTED

SOC SEC NUM EMPLOYEE NAME

(SORT SEQUENCE: FD SC RS FU OB GL SO BR PY D1 D2)

FD-**RESC**-Y-**OBJT**-SO-GOAL-**FUNC**-BRS

	GROSS+BEN	GROSS	STRS	PERS	PERS RLR	OASDI	MEDICARE	H/W LIFE	SUI	WCOMP

000-00-0000	<u>PARTICIPANT #1</u>									
01- 0000 -0- 1201 -00-0000- 3140 -050-000-0000-00										
TOTAL EMPLOYEE	9509.41	6976.44	627.88	.00	.00	.00	86.97	1569.76	31.40	216.96
000-00-0000	<u>PARTICIPANT #6</u>									
01- 6500 -0- 1100 -00-5770- 1110 -020-000-0000-00										
TOTAL EMPLOYEE	9864.44	7282.50	655.42	.00	.00	.00	94.44	1572.82	32.78	226.48
000-00-0000	<u>PARTICIPANT #4</u>									
01- 0000 -0- 1300 -00-0000- 2700 -100-256-0000-00										
TOTAL EMPLOYEE	6448.78	4963.89	409.53	.00	.00	.00	70.21	828.42	22.35	154.38
000-00-0000	<u>PARTICIPANT #11</u>									
01- 0000 -0- 2400 -00-0000- 2700 -100-256-0000-00										
TOTAL EMPLOYEE	7577.00	5032.00	.00	500.45	207.13	253.50	59.29	1344.28	22.64	157.71
000-00-0000	<u>PARTICIPANT #4</u>									
01- 0000 -0- 1300 -00-0000- 3130 -100-256-0000-00										
TOTAL EMPLOYEE	19346.15	14891.61	1228.56	.00	.00	.00	210.62	2485.20	67.02	463.14

00-00000

**Training Unified School District
Time Study Participant - Non-Federally
Funded Salaries and Benefits**

**1st Quarter 2005-2006
July 1 through Sept. 30, 2005**

First Name	Last Name	Job Classification	Salary	Total Employer Paid Benefits	Resource	Object	Function	Non-Specific PSC
Participant	16	Special Education Teacher	17,496.51	4,491.27	6500	1100	1000	
Participant	17	Teacher	7,002.50	2,546.49	0604	1100	1000	
Participant	6	Special Education Teacher	7,282.50	2,581.94	6500	1100	1110	
Participant	10	Special Education Teacher	10,531.84	3,060.92	6500	1100	1110	
Participant	2	Principal	21,452.52	5,730.54	0000	1300	2700	
Participant	3	Secretary IV	5,093.12	2,601.80	0000	2400	2700	
Participant	4	Vice Principal	4,963.89	1,484.89	0000	1300	2700	
Participant	5	Secretary II	4,893.20	2,507.45	0000	2400	2700	
Participant	9	Principal	17,904.42	5,202.28	0000	1300	2700	
Participant	11	Secretary III	5,032.00	2,545.00	0000	2400	2700	
Participant	12	Vice Principal	4,609.38	1,362.66	0000	1300	2700	
Participant	14	Secretary III	5,620.02	2,715.29	0000	2400	2700	
Participant	15	Secretary I	5,330.96	2,624.00	0000	2400	2700	
Participant	18	Vice Principal	4,309.20	576.83	0000	1300	2700	
Participant	18	Vice Principal	14,519.64	4,385.37	0000	1300	2700	
Participant	7	Counselor	11,413.32	3,047.66	0000	1200	3110	
Participant	8	School Psychologist	1,942.62	582.55	0113	2900	3110	
Participant	8	School Psychologist	17,483.64	5,243.78	6500	1200	3120	
Participant	19	Mental Health Counselor	0.00	0.00	0000	5800	3120	12,000.00
Participant	2	Principal	3,785.73	1,011.28	0000	1300	3130	
Participant	4	Vice Principal	14,891.61	4,454.54	0000	1300	3130	
Participant	9	Principal	3,159.60	917.97	0000	1300	3130	
Participant	12	Vice Principal	13,828.14	4,087.95	0000	1300	3130	
Participant	18	Vice Principal	4,839.87	1,461.74	0000	1300	3130	
Participant	1	School Nurse	6,976.44	2,532.97	0000	1201	3140	
Participant	13	Principal	29,402.52	7,455.14	0000	1300	2700	
Participant		Director of Special Projects	10,771.78	2,477.19	6500	1300	7200 *	
			\$254,536.97	\$ 77,689.50				\$ 12,000.00
								↓
		Functions 1000-9999, except 2700 & 7000-7199	\$120,634.32	\$36,021.06			Enter on Invoice Line #:	56A
		Deduct Indirect Participants' Costs						
		(Functions 7200-7600, 7700, 8100-8400 & 8700) *	(\$10,771.78)	(\$2,477.19)				
		Total	\$109,862.54	\$33,543.87				
			↓	↓				
		Enter on Invoice Line #:	37A	37B				
		Functions 2700 & 7000-7199	\$123,130.87	\$39,191.25				
			↓	↓				
		Enter on Invoice Line #:	41A	41B				

California Department of Education - School Fiscal Services Division

Restricted Indirect Cost Rates for K-12 Local Educational Agencies - Five Year Listing

(Approved March 2006 by CDE based on SACS expenditure data)

Address questions to sacsinfo@cde.ca.gov, or call (916) 322-1770.

				----- A P P R O V E D R A T E S -----				
				For use with state and federal programs, as allowable, in:				
Co.	CDS	Type*	Name (sorted by CDS code)	2002-03 (based on 2000-01 expenditure data)	2003-04 (based on 2001-02 expenditure data)	2004-05 (based on 2002-03 expenditure data)	2005-06 (based on 2003-04 expenditure data)	2006-07 (based on 2004-05 expenditure data)
51	10512	C	Sutter County Superintendent	10.68%	12.15%	6.73%	8.69%	9.92%
51	71357	D	Brittan Elementary	5.31%	4.47%	5.18%	3.92%	4.24%
51	71365	D	Browns Elementary	0.86%	1.47%	3.90%	0.59%	6.33%
51	71373	D	East Nicolaus Joint Union High	18.36%	6.08%	1.95%	9.09%	6.63%
51	71381	D	Franklin Elementary	4.47%	2.28%	4.08%	2.26%	
51	71399	D	Live Oak Unified	5.80%	9.49%	10.12%	8.79%	
51	71407	D	Marcum-Illinois Union Elementary	5.28%	3.02%	4.73%	6.28%	
51	71415	D	Meridian Elementary	8.20%	11.75%	10.66%	9.75%	
51	71423	D	Nuestro Elementary	4.03%	5.96%	2.22%	2.02%	
51	71431	D	Pleasant Grove Joint Union Elementary	2.33%	2.14%	3.60%	2.22%	
51	71449	D	Sutter Union High	4.10%	0.51%	1.21%	1.14%	
51	71456	D	Winship-Robbins Elementary	5.97%	4.86%	3.32%	2.47%	7.30%
51	71464	D	Yuba City Unified	4.90%	5.01%	4.48%	5.91%	5.54%

←*
Enter on
Invoice,
Row 28,
Column H

Indirect Cost Rate Work Sheet

Indirect Cost Rate Calculation Based on the 2003-04 Reporting Period (Fund 01 unless indicated otherwise)

A. Indirect Costs (numerator)

1. Other General Administration* (Functions 7200–7600, Objects 1100–5900, 6400, 6500)
2. Centralized Data Processing (Function 7700, Objects 1100–5900, 6400, 6500)
3. Plant Maintenance and Operations—Central Administrative Portion (Functions 8100–8400, Objects 1100–5900, 6400, 6500, times the percentage of total classroom units (CUs) attributable to other general administration, centralized data processing, and plant maintenance and operations)
4. Facilities Rents and Leases—Central Administrative Portion (Function 8700, Object 5600, times the percentage of total classroom units (CUs) attributable to other general administration, centralized data processing, and plant maintenance and operations)
5. Total Indirect Costs (sum A1 through A4)
6. Carry-Forward Adjustment (A5 plus 2nd prior year carry-forward adjustment, minus [2nd prior year indirect cost rate times B12])
7. Total Adjusted Indirect Costs (A5 plus A6)

B. Base Costs (denominator)

1. Instruction (Functions 1000–1999, Objects 1100–5900, 6400, 6500)
2. Instruction-Related Services (Functions 2000–2999, Objects 1100–5900, 6400, 6500)
3. Pupil Services (Functions 3000–3999, Objects 1100–5900, 6400, 6500)
4. Ancillary Services (Functions 4000–4999, Objects 1100–5900, 6400, 6500)
5. Community Services (Functions 5000–5999, Objects 1100–5900, 6400, 6500)
6. Board and Superintendent (Functions 7100–7180, Objects 1100–5900, 6400, 6500)
7. Plant Maintenance and Operations—all except central administrative portion (Functions 8100–8400, Objects 1100–5900, 6400, 6500, minus A3)
8. Facilities Rents and Leases—all except central administrative portion (Function 8700, Object 5600, minus A4)
9. Adult Education (Fund 11, Objects 1100–5900)
10. Child Development (Fund 12, Objects 1100–5900)
11. Cafeteria (Funds 13 and 61, Objects 1100–5900)
12. Total Base Costs (sum B1 through B11)

C. Straight Indirect Cost Percentage (before carry-forward adjustment) (A5 / B12)

D. Indirect Cost Rate (fixed with carry-forward rate for use in 2005-06) (subject to CDE approval) (A7 / B12)

* For county offices of education, the portion of other general administration costs associated with county services to school districts (functions 7200–7600, Goal 8600) is categorized as base costs rather than indirect costs.

Medi-Cal Administrative Activities (MAA) Program

2005-2006 Medi-Cal Percentage

Training Unified School District

Region: 12
District CDS: 00000

Quarterly file received:	2	Quarterly file received:	4
Original # in file: (undup)	1799	Original # in file: (undup)	1817
Medi-Cal clients in file:	713	Medi-Cal clients in file:	717
1st Tape Match Percentage:	39.63%	2nd Tape Match Percentage:	39.46%
<i>Use for 1st and 2nd invoices</i>		<i>Use for 3rd and 4th invoices</i>	

The methodology used for the Medi-Cal percentage is the actual client count. The actual client count is determined by dividing the total number of Medi-Cal clients by the total number of all individuals served by the claiming unit for the applicable quarter.

APPENDIX C

LEA-LEC Tape Match Procedures

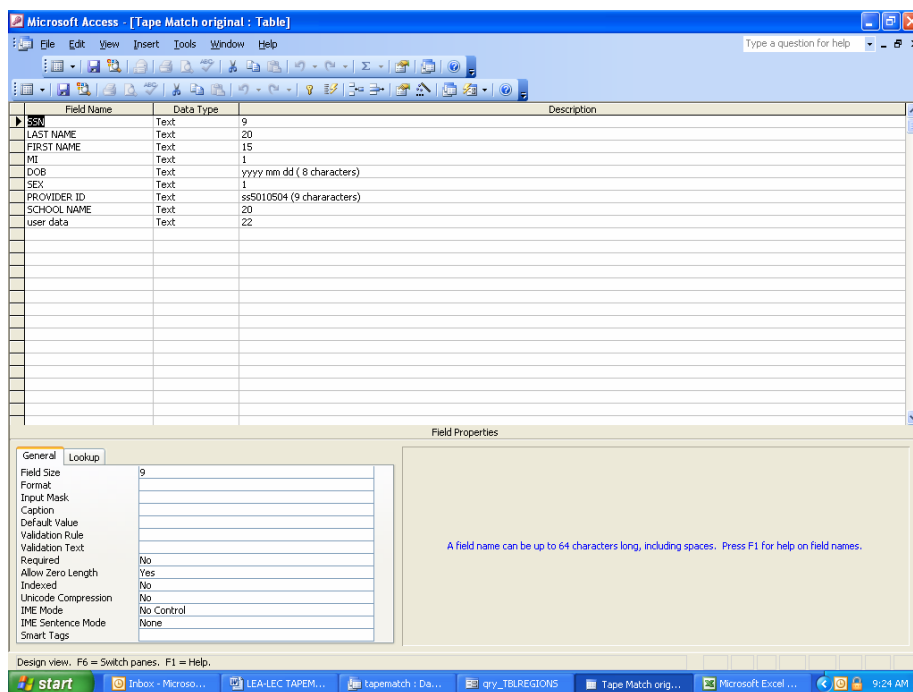
LEA/LEC TAPE MATCH INSTRUCTIONS

(PC environment with Microsoft OFFICE including ACCESS installed only)

1. Download PGP software and establish a password
(Be sure to write down your password in a secure location.)
PGP website address - www.pgpi.org/products/pgp/versions/freeware
(For assistance, contact Han Nhan at 916 440-7253 or hnhan@CDHS.ca.gov.)
2. To request a "provider id" number from CDHS, apply at www.CDHS.ca.gov/lea.
3. In MS OFFICE ACCESS create a new database. Within the database create a new table and call it "CDHS tapematch."
4. Following is the name, type, and length of the fields that *must be in the database*:

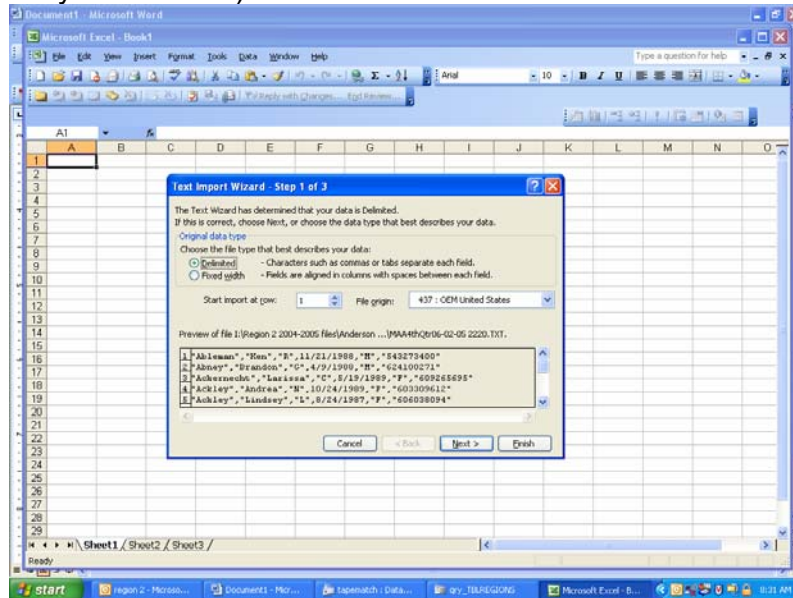
SSN Text 9, LAST NAME Text 20, FIRST NAME Text 15, MI Text 1, DOB Text 8,
SEX Text 1, PROVIDER ID Text 9, SCHOOL NAME Text 20, USER DATA Text 22.

See www.CDHS.ca.gov/lea/docs/LEA%20Match%20Record%20Rev.pdf to print a copy of the record layout requirements.

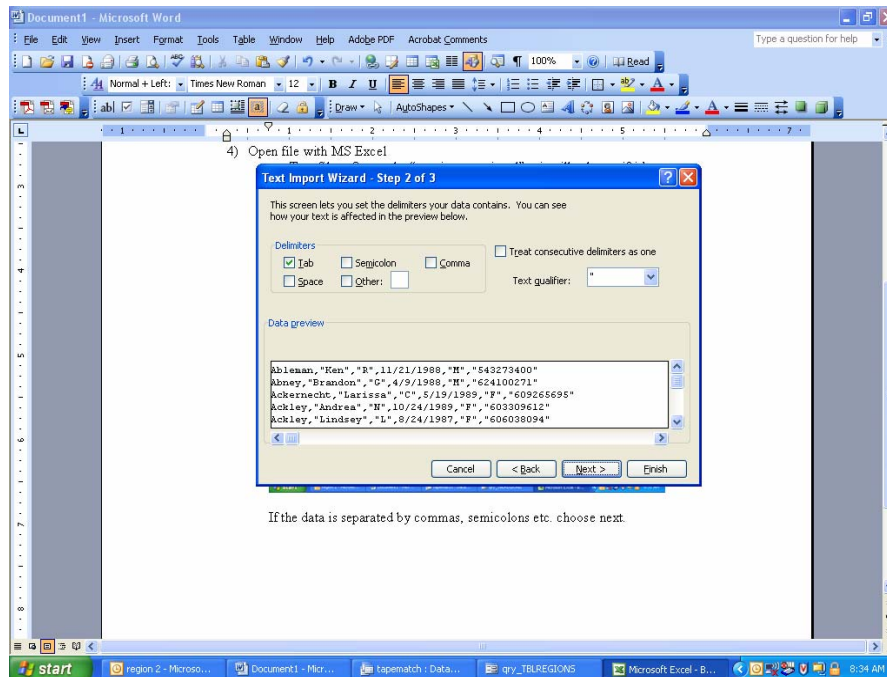


- a. Close and save the table. Close and save the database.
5. Download or output a student population data file (the total number of individuals served by the claiming unit, CDHS Manual pg.10-1) from district system as a text or excel file. This data file should be from the 1st and 3rd or 2nd and 4th fiscal quarters (CDHS Manual page 11-5).
 6. Open the file with MS Excel

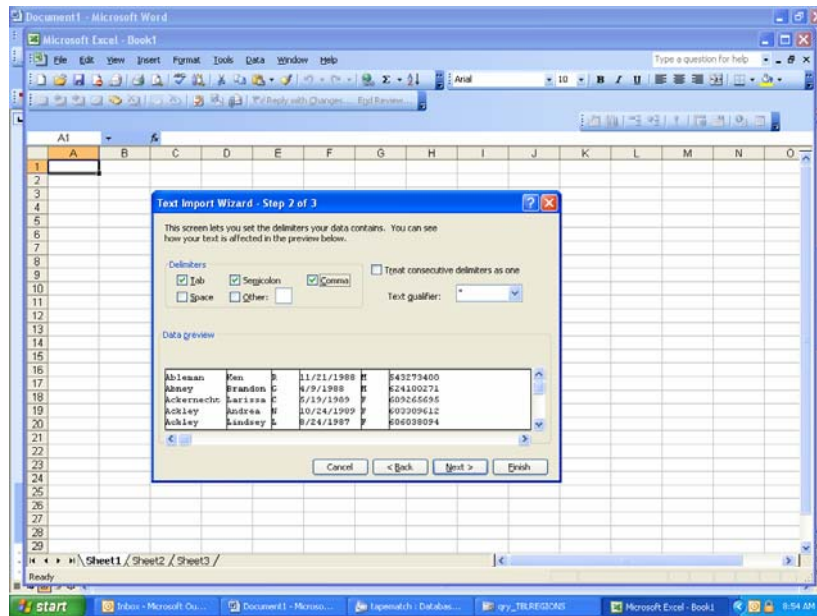
- a. Text file – Opens the “text import wizard” – it will ask you if it’s delimited or fixed width (in the case of fixed width it will have lines dividing the columns and you hit finish)



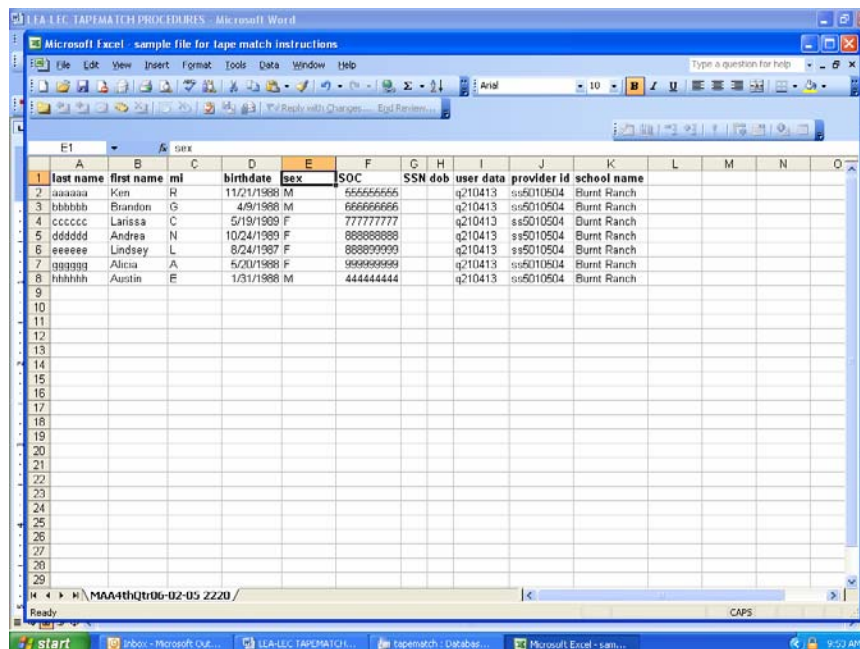
- b. If the data is separated by commas, semicolons, etc., choose next. That will give you the opportunity to define the separators.



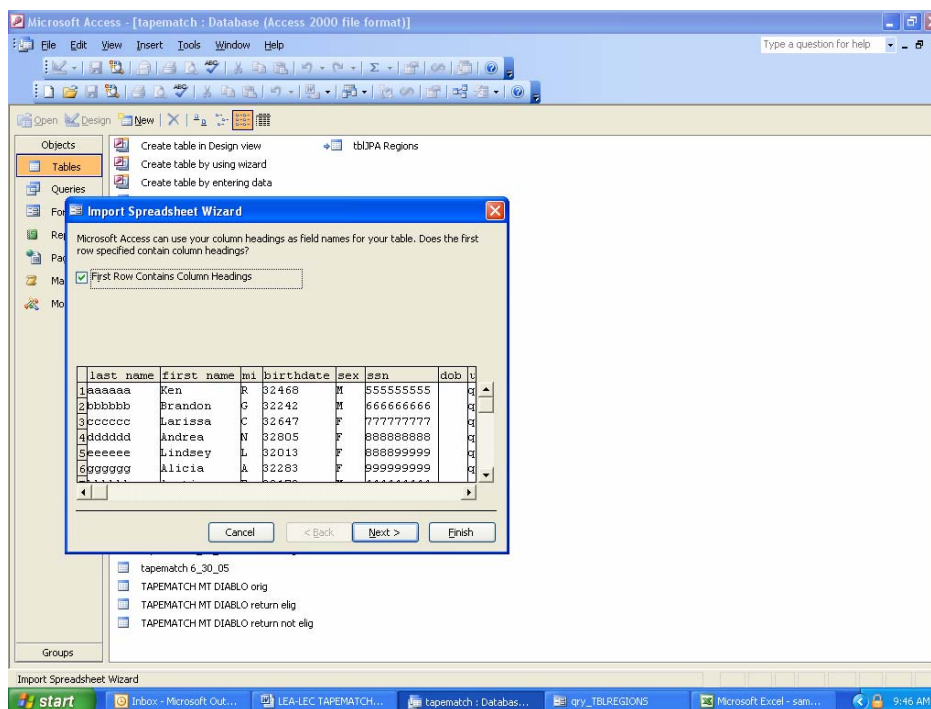
- c. In this case, I would choose semicolon and comma, and the result is the data lines up in columns:



- d. Click finish at this point and you will have finished the text file import into Excel.
- e. Insert a row at the top and label the columns as indicated:
Last name, first name, mi, birthdate, soc and sex.
- f. Insert these additional fields: SSN, DOB, user data, provider id and school name (even if the Social Security column is labeled SSN, re-label SOC and add a new column SSN.
Note: User data can be any locally defined information you would like. I use the CDS number and a quarter identifier, ie. q461507.
- g. Fill in the user data, provider id and school name, copying and pasting as necessary to fill the entire columns for each name in the file, for instance, Q210413, ss5010504, Burnt Ranch.



- h. Save this file as an “Excel Worksheet” and close.
6. EXCEL file. If the file is already in an EXCEL format, open and insert a row for labels and/or relabel the columns making sure they are labeled precisely as indicated as the above step: **Last Name, First Name, MI, Birthdate, Sex (not gender) and SOC, adding a DOB, SSN, user data, provider id and school name column.**
7. Fill in the user data, provider id and school name as in step 5 above. Save and close this file.
8. Open the “database” you created in step 3.
9. On the File menu choose GET EXTERNAL DATA, IMPORT. This will open a find file box. Locate the EXCEL file you had created above, highlight the file and then click IMPORT. This opens the ACCESS IMPORT SPREADSHEET wizard.

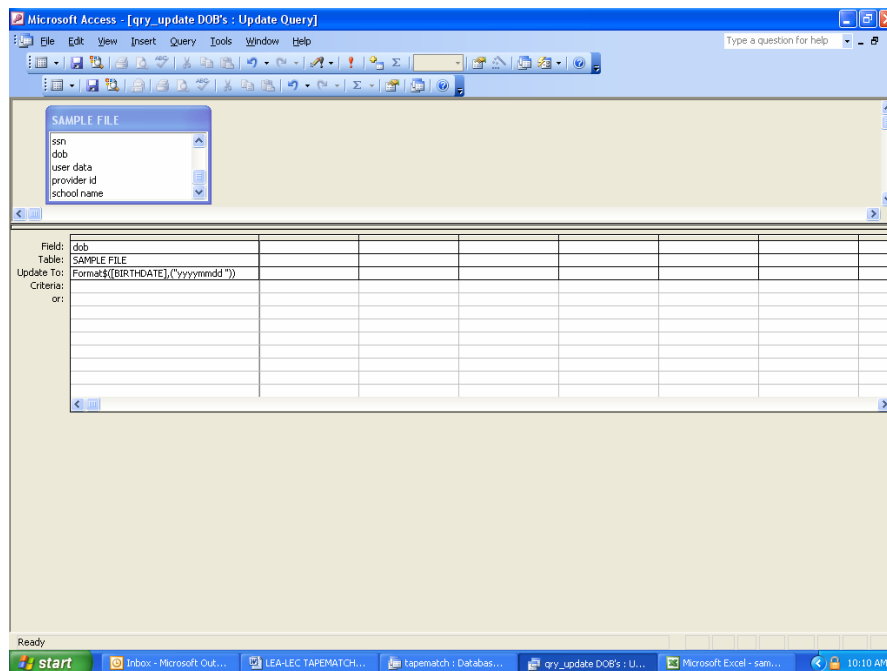


- a. Click on the “First row contains column headings” and FINISH. This file will import with the worksheet name as a new table so you might want to rename the table; left click, choose rename and give the table a new name, for instance “District”. (Do not call it TAPEMATCH). You will receive a confirmation message of how many records were saved.

Import Errors: Sometimes import errors will occur and a second table will be created. These records are OK in your District or main table: ACCESS is just alerting you that an expected configuration wasn't found, for instance, a birthdate field was empty. You can look at the import error table and compare the field number to your main table if you'd like to see the problems.

10. Birthdates as mm/dd/yy, ie. 12/25/99 or mm/dd/yyyy, ie. 12/25/1999

- a. if the birthdates in the file are structured as anything but **yyyymmdd** (year, month, date), 19991225, then we need to convert them to the CDHS format. (This is why we added a blank column labeled DOB to the excel file)
- b. Go to the queries tab in your database.
- c. Create a query in design view
- d. In the Show Table box, highlight the district table and click ADD
- e. Close the box
- f. Choose “DOB” from the table list and double click.
- g. Go to the menu across the top of the database and click on query
- h. Click on “update” query. You will now see an update line in the grid.
- i. In update to: type **Format\$([BIRTHDATE],("yyyymmdd "))**

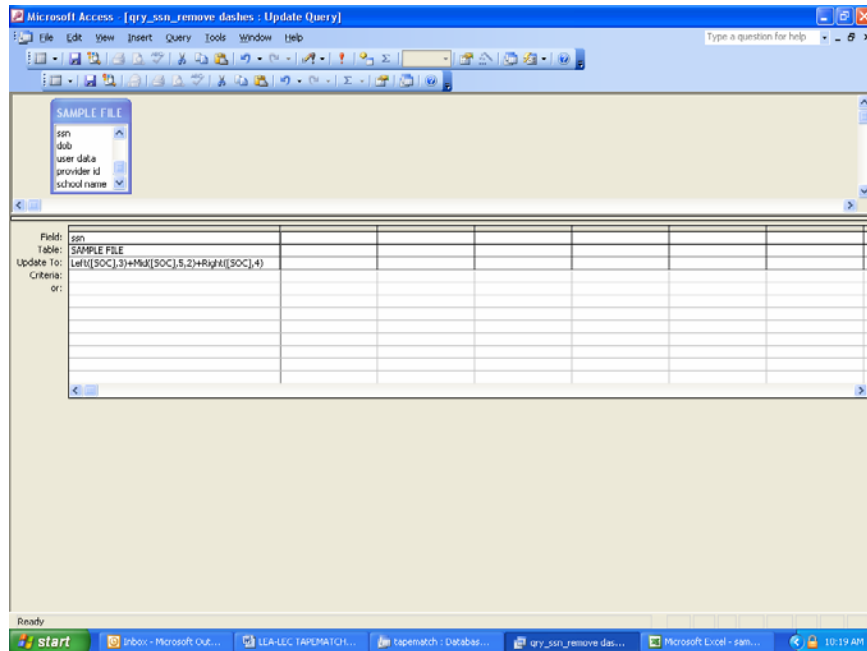


- j. Go to the file menu and QUERY, RUN or use the ! button. This process will verify that you updated the records in your table. (Your original birthdate field is left intact and the DOB field becomes the CDHS acceptable DOB format.
- k. Close and save the query, calling it “Qry to update birthdays.”
- l. Go to the Tables tab and open the district table to verify the conversion occurred.
- m. Close.

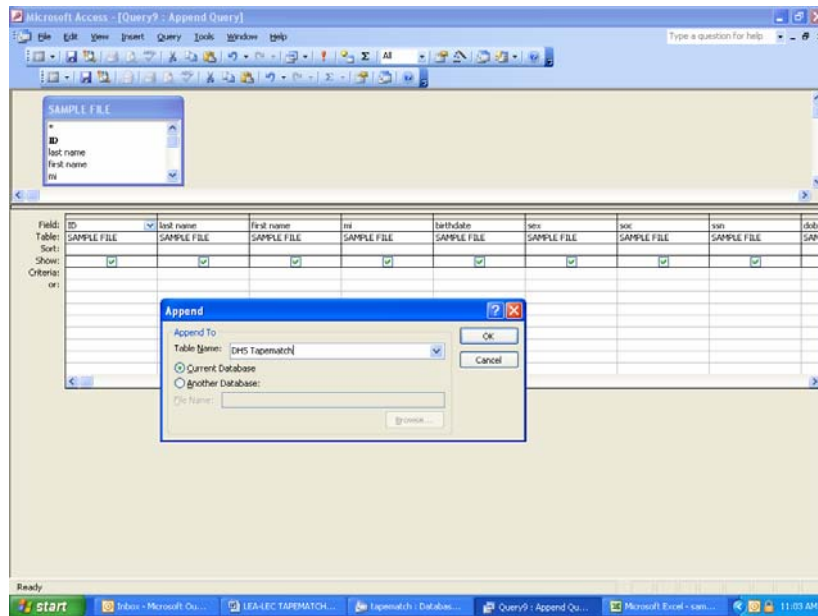
11. Social Security numbers with dashes:

- a. if the Social Security numbers in the file have dashes, we need to remove the dashes. (This is why we added a blank column labeled SSN).
- b. Go to the queries tab in your database.
- c. Create a query in design view.
- d. In the Show Table box, highlight the district table and click ADD.
- e. Close the box.
- f. Choose “SSN” from the table list and double click.

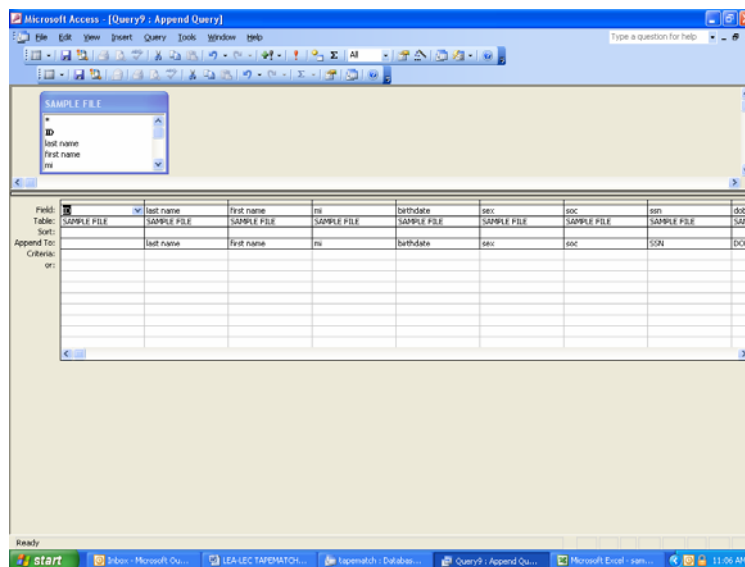
- g. Go to the menu across the top of the database and click on query.
- h. Click on “update” query. You will now see an update line in the grid.
- i. In update to: type **Left([SOC],3)+Mid([SOC],5,2)+Right([SOC],4)**



- j. Go to the file menu and QUERY, RUN or use the ! button. This process will verify that you updated the records in your table. (Your original birthdate field is left intact and the DOB field becomes the CDHS acceptable DOB format.
 - k. Close and save the query, calling it “Qry to update birthdays.”
 - l. Go to the Tables tab and open the district table to verify the conversion occurred.
 - m. Close.
12. Getting the file into the CDHS Tapematch format.
- Your file may have some extra information, for instance, middle names instead of middle initials or an ID field etc. This step enables us to append the “district” table data into the CDHS Tapematch file in exactly the format CDHS requires.
- a. Go to the Queries tab.
 - b. Create a new query in design view.
 - c. In the show table box, highlight your “district” table and click Add.
 - d. Close the box.
 - e. Double click on the blue in the table box and drag down to the grid or Add each field into the query by double clicking on it.
 - f. Go to the menu across the top of the database and click on query.
 - g. Click on “append” query. A box will open for you to choose the table you want to append to.
 - h. Using the arrow, choose the CDHS Tapematch table and click OK.



- i. After you say OK, a new line appears that says Append to and the names of the fields that you will be appending from your district table into the CDHS tapematch file will be visible.

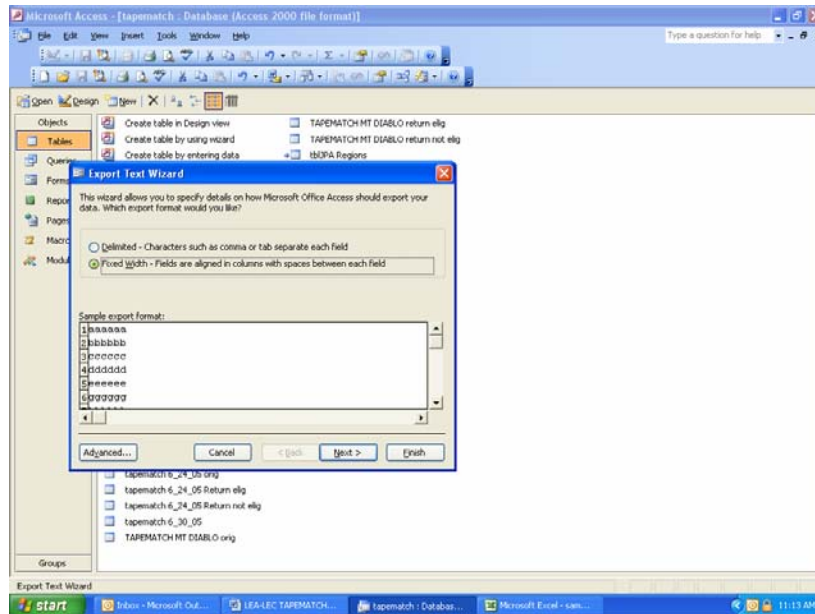


- j. Go to file menu QUERY and RUN or use the !. You will get a confirmation that so many records have been appended to the table “CDHS Tapematch.”
- k. Close the query and save as “Qry to append to tapematch file.”

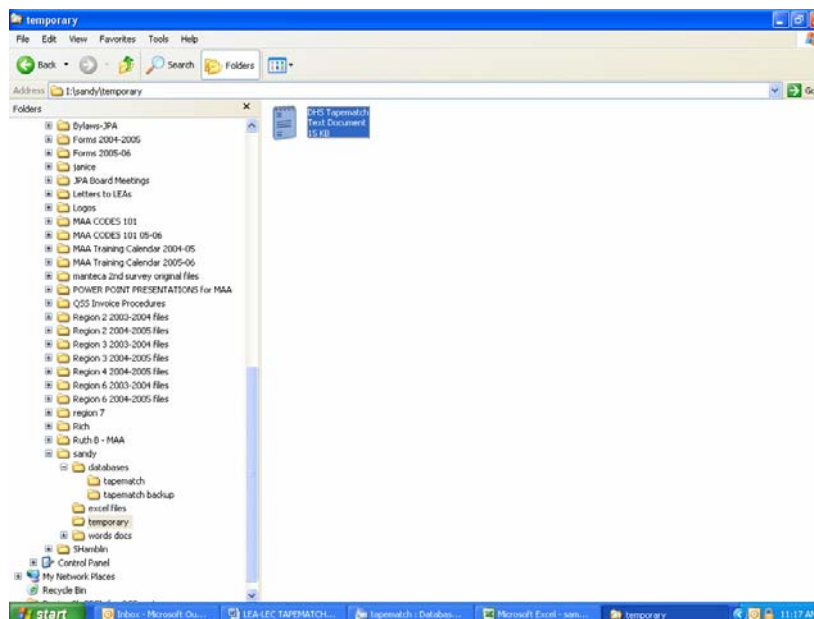
13. Sending the file to CDHS

- a. Go to the Tables tab.
- b. Highlight (click on) the table “CDHS Tapematch”
- c. Go to file menu and choose “EXPORT”.
- d. In the Save as Type file click on the down arrow and choose “text files” (do not use Rich Text Format).
- e. Once you do that, the file name will automatically appear above the save as type.

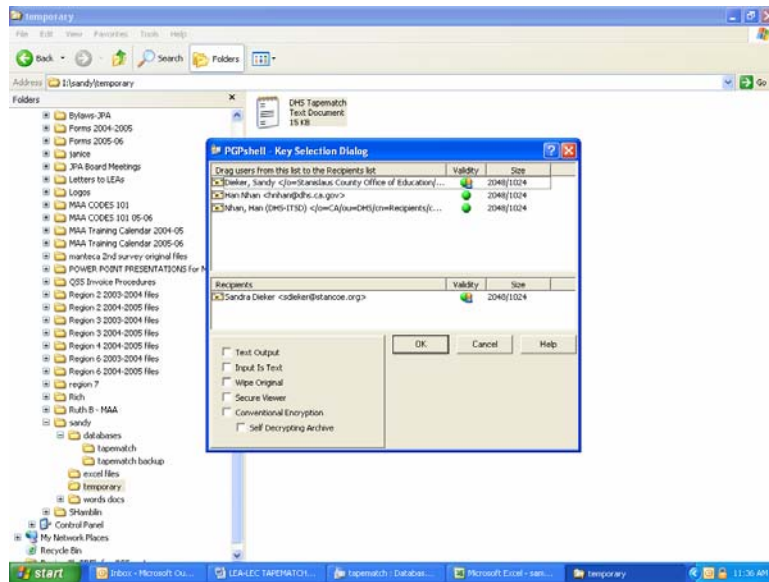
- f. In the Save in: at the top, be sure you remember where you've saved the file.
- g. Click EXPORT.
- h. In the EXPORT Wizard box choose **“Fixed Width”** and click **Finish**.



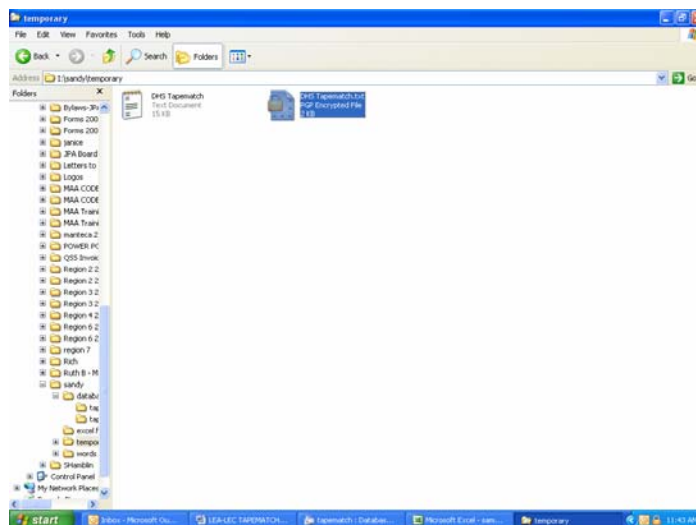
- i. This step has converted the ACCESS table to a text file with the same name as the table, “CDHS Tapematch.txt”.
- j. Locate the new “CDHS Tapematch” txt file in your directory.
- k. Highlight the file.



- l. Left click with your mouse.
- m. A box opens that will let you pick some options.
- n. Find PGP on the list and choose Encrypt. The following box opens:



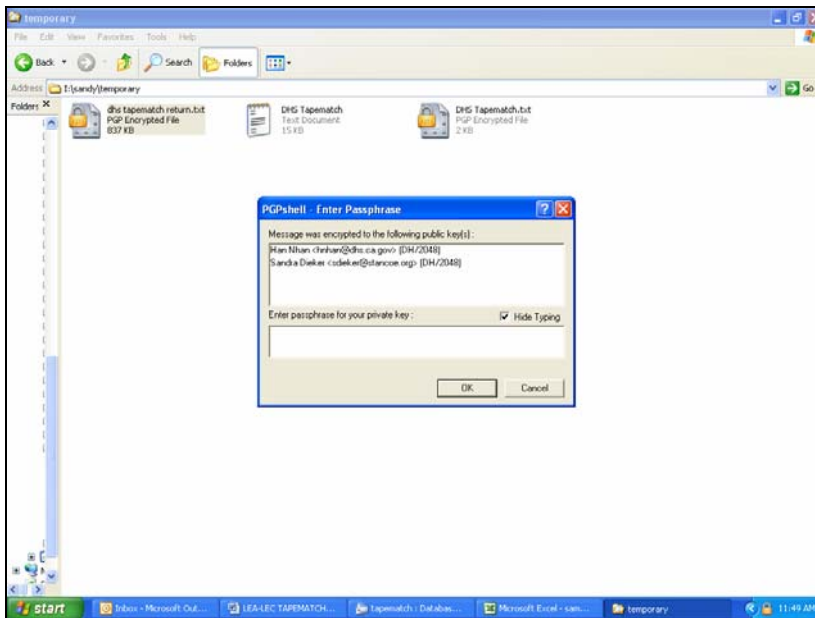
- o. Click on Han Nhan's name and drag it down to the recipients box and click OK. You will now have a file created with the same name but the file type is **"PGP Encrypted"**.



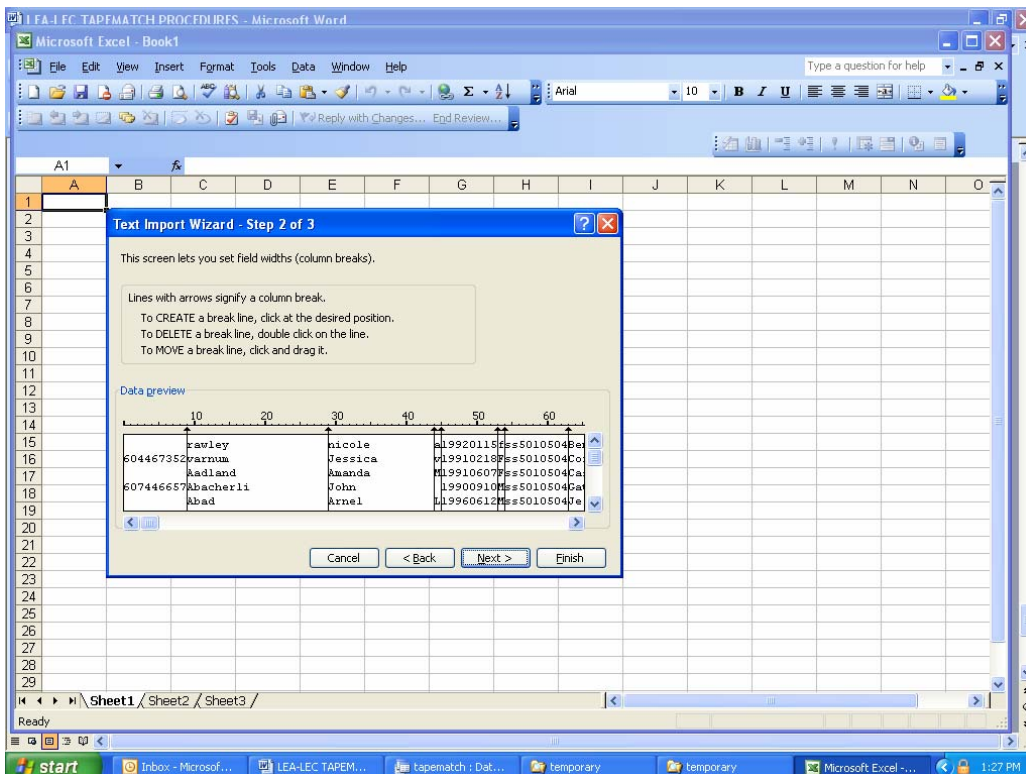
- p. Choose or highlight the PGP encrypted file, left click and choose send to mail recipient. In the outlook box type HNhan@CDHS.ca.gov and send.

File Returned from CDHS

1. Once you receive the file back from CDHS (usually the next day) you will need to decrypt and verify.
2. Double click on the attachment and Save the file to your local directory, don't open.
3. Locate the file and left click mouse to get the list of options.
4. Find PGP and choose decrypt and verify. A dialogue box will open.

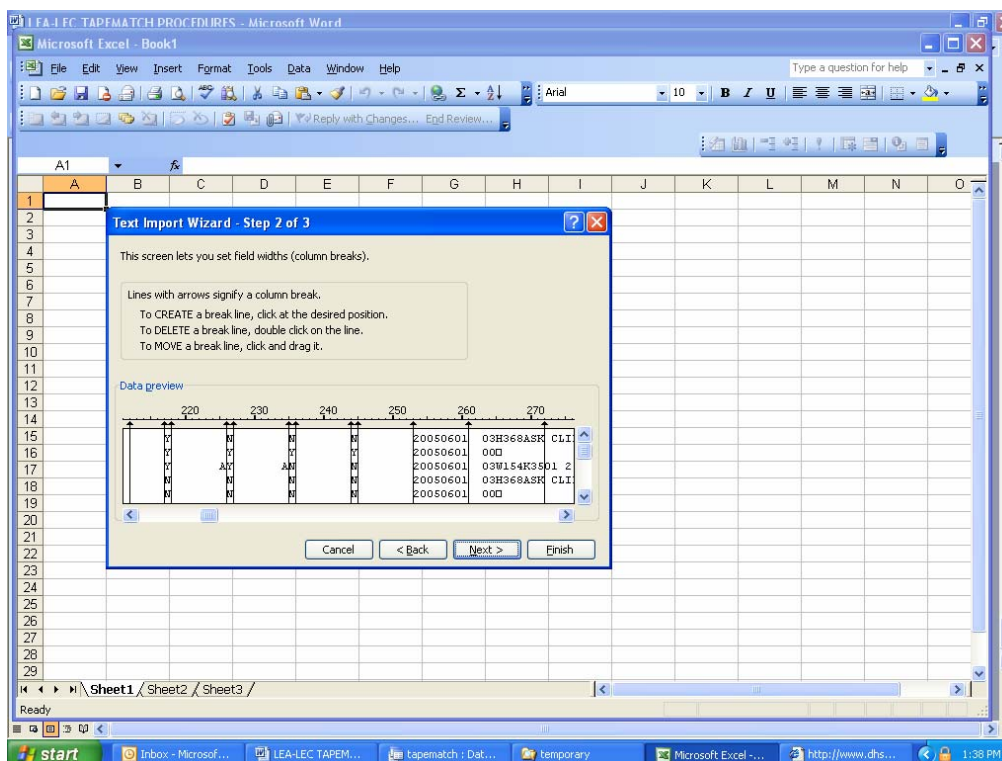


5. In the “Enter passphrase for your private key” type the password you originally set up with CDHS in step 1. The file will automatically save as a Text with the word return in the name.
6. Open EXCEL, locate this returned file and then double click to open the file.
7. A Text Import Wizard box will open. Choose **Fixed Width and NEXT**
8. This next step is the most crucial too interpreting the eligibility months. Create, delete or move line breaks according to the CDHS format:



- a. You'll notice in the Data Preview box that the import wizard has a ruler. Be very careful to make sure you create or delete lines according to the LEA Match Record Layout if possible. For instance, the SSN number starts at 1 and goes to 9, the last name column starts at 10 and goes to 29, number 30 starts the First Name, etc. You will need to create and delete lines all the way to the number 261 which is the Meds Current Date or "download date" from CDHS. You'll notice as you scroll through this ruler and file that a lot of columns consist of Y and N.

Hint: Put a line directly in front of and behind every column with an N or Y. These columns will be your monthly eligibility indicators. An example follows:



- b. Everything after the "Meds Current Date" is not necessary for our "Tapematch purposes". Once you get to that point, click Finish.
9. Save this file as an "Excel Workbook".
 10. Open the Excel file
 11. Insert a row at the top
 12. Label each column consistent with your names from the original "CDHS Tapematch" file you sent, ie. SSN, Last Name, First Name etc.
 13. After the column that is the Beneficiary ID Card number and Matched Meds ID (it looks like this 94430826A45101622429623) is the match indicator and they should all have Y's.
 14. The next column with Y or N is the Record Eligibility Indicator (if they were eligible in the last 12 months).
 15. The next column with Y or N is the current month eligibility indicator. ie. if your Meds Current Date is 20050601 then that is the Y or N eligibility for June 2005.
 16. The Next column with a Y or N is the January eligibility indicator, ie. January 2005 (the same year as the Meds Current Date.)

-
- Microsoft Excel - DHS tapematch Return
- Type a question for help
- File Edit View Insert Format Tools Data Window Help
- 10 Arial
- Reply with Changes... End Review...
- | | X14 | Y | Z | AA | AB | AC | AD | AE | AF | AG | AH | AI | AJ | AK |
|----|----------|-----------|-----------|-----------|----------|----|----|----|----|----|----|----|----|----|
| 1 | 9/1/2004 | 10/1/2004 | 11/1/2004 | 12/1/2004 | download | | | | | | | | | |
| 2 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 3 | N | N | N | N | 20050901 | | | | | | | | | |
| 4 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 5 | N | N | N | N | 20050901 | | | | | | | | | |
| 6 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 7 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 8 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 9 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 10 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 11 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 12 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 13 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 14 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 15 | N | N | Y | Y | 20050901 | | | | | | | | | |
| 16 | N | N | Y | Y | 20050901 | | | | | | | | | |
| 17 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 18 | N | N | N | N | 20050901 | | | | | | | | | |
| 19 | N | N | N | N | 20050901 | | | | | | | | | |
| 20 | N | N | N | N | 20050901 | | | | | | | | | |
| 21 | N | N | N | N | 20050901 | | | | | | | | | |
| 22 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 23 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 24 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 25 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 26 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 27 | N | N | N | N | 20050901 | | | | | | | | | |
| 28 | N | N | N | N | 20050901 | | | | | | | | | |
| 29 | N | N | N | N | 20050901 | | | | | | | | | |
| 30 | Y | Y | Y | Y | 20050901 | | | | | | | | | |
| 31 | N | N | N | N | 20050901 | | | | | | | | | |
| 32 | N | N | N | N | 20050901 | | | | | | | | | |
- Ready
- start
- Inbox - Microsoft Outlook
- LEA-LEC TAPEMATCH...
- Microsoft Excel - colu...
- Microsoft Excel - DHS...
- 2:24 PM

C-14

Append the file to ACCESS for the Calculation

1. Open the ACCESS Tapematch file.
2. Go to FILE, click on GET EXTERNAL DATA, and click on IMPORT.
3. In the dialogue box, find the EXCEL FILE that was returned from CDHS, select or highlight and click IMPORT.
4. You may be notified that ACCESS will automatically assign field names and the Import Spreadsheet Wizard will open. Be sure and check "first row contains column headings" and then click Finish. You now have a table to perform the Tapematch calculation.

Performing Tapematch Calculation

1. Create a new query.
2. Add the user data or school name and each of the months of the quarter you need to match. For instance, if you want to match on a 2nd quarter file then only use those months of eligibility in the file, ie. Oct. 04, Nov. 04 and Dec. 04.
3. Run the query.
4. Highlight all three columns and sort AZ ascending on the months, i.e., Oct., Nov., and Dec.
5. Scroll or go to the first record that has a Y for one of those months.
6. Place your cursor on the record above it that didn't have any Y's for those three months.
7. In the bottom left hand corner of the query is a record count box. The number in the box is the record number of where your cursor is on the record above the first eligible student. The next number is the total number of records in the table.
8. Subtract the current record number from the total in the file. That is the total number of eligible students for that quarter or students that were eligible in any one month of that quarter.

Microsoft Access

File Edit View Insert Format Records Tools Window Help

Type a question for help

columbia union : Table

Last Name	First Name	dob	Sex	ssn	Entry date	user data	provider id	school name
Young	Apple	19950906	M		20050815	q472348	ss5010504	Columbia Union
Hinman	Grendel	19920524	F		20050815	q472348	ss5010504	Columbia Union
McColloch	Mathiew	19921013	M		20050815	q472348	ss5010504	Columbia Union
Rosenfield	Jonathan	19920529	F		20050815	q472348	ss5010504	Columbia Union
Begley	Sam	19931202	M		20050815	q472348	ss5010504	Columbia Union

Record: 4 of 530

Reports Pages Macros Modules Groups Favorites

Datasheet View

start Inbox - Microsoft Ou... LEA-LEC TAPEMATC... Microsoft Excel - col... tapematch 05-06 : D... columbia union : Table 2:34 PM

9. If the original school population sent to CDHS was 1000 and you had 200 returned eligible, the formula is 200 divided 1000 or 20% tapematch.

Quarter Averaging Invoice Requirements

Option 1 (No Averaging):

An LEA may conduct quarter time surveys by preparing an invoice according to the “California School-Based MAA Manual”, Section 6, MAA Time Survey. The time survey must be performed during the period determined by DHS. The LEC/LGA will be notified of the time survey week 45 days before the beginning of the new quarter and May 1st for the 1st quarter.

Enter time survey results on *Rows 10-25 and Row 27, Column D*. This is a new requirement.

Option 2 (Averaging & Survey):

An LEA may average the time survey results for any quarter in a fiscal year. The LEA may only average one quarter per fiscal year. Averaging applies only if all the individual positions time survey for three quarters in that fiscal year. Enter the averaging individual(s) under column E. If an individual(s) did not time survey all three quarters, they must time survey in the averaging quarter to be eligible for the averaging invoice period. Record this participant(s) time on *Row 27, Column D*.

The averaging quarter cannot be chosen after time surveys are completed. Only time surveys with reimbursable MAA time can be used for that quarter. If an LEA time surveys for a particular quarter, the LEA cannot choose to average for that quarter.

Option 3 (Averaging Only):

Applies only if every position participated in the three quarter time survey periods.

Enter the quarter average results on *Rows 10-25, Column E*, and enter the number of positions included in the average on *Row 27, Column E*. Leave *Column D* blank.

How to Average:

1. Identify those positions that participated in each of the three quarter time surveys during the fiscal year.
2. Compile the time survey results for each of the positions identified by Activity Code for each of the three quarters to arrive at a new recalculated time survey percentage.
3. The recalculated percentages should be added together and divided by three. This will give you the averaged quarter averaging percentage.

Example:

CODE 4

1st Qtr = 12%

2nd Qtr = 21%

3rd Qtr = 16%

4th Quarter Average = $49\% / 3 = 16.33\%$

(rounding rules found in Section 11-2 of the new School-Based MAA manual)

4. Be sure to make you calculations clear and well documented in the event of an audit or site visit.
5. If a Claiming Unit, wishes to claim for a position that did not time survey all three quarters, the position must participate in a separate time survey quarter. Those results are included separately on the invoice, Tab 1 – Survey Medi-Cal %, Column D – survey results percentages.
6. Under **OPTION 2**, the results of **1)** the quarter average and **2)** the separate quarter time survey will be combined using a weighted-average methodology.

The weighted-average is based on the number of Claiming Unit positions that make-up **1)** the quarter average and **2)** the number of positions participating in the separate quarter time survey.

This information is addressed in Sections 4, 6 and 11 of the new School-Based MAA Manual (August 2006).

LEC MEDI-CAL ADMINISTRATIVE ACTIVITIES (MAA) DETAIL INVOICE

(7/2006)

**Averaging Quarter
Invoice Example**

I. ACTIVITIES AND MEDI-CAL PERCENTAGES WORKSHEET

PAGE 1

INVOICE INFORMATION		Type of Activity	Code	Medi-Cal Discount %	MAA TIME SURVEY STAFF				
Claiming Unit Name	CDS Code				Survey Results Percentages (a)	Quarter Average Percentages (a)	Total Weighted-Average Survey Results	Allocate Gen. Admin./Paid Time Off (Code 16)	Apply Medi-Cal Discount % (Col. C X Col. G)
1	Training Unified School District								
	00-00000								
2	DHS Contractor (Region)	LEC Region 3				4			
3	Contract #	06-99999							
4	Prepared by	Mary Ann Anderson							
5	Title	MAA Coordinator							
6	Phone #	999-999-9999							
7	Date	10/10/2006							
8	Contract year/quarter	05/06-4							
9	Period of Service	July - Sept. 2005							
10	Medi-Cal Outreach	4	100.00%	3.50%	3.33%	3.37%	3.54%	3.54%	
11	Facilitating Medi-Cal Application	6	100.00%	0.00%	0.28%	0.22%	0.23%	0.23%	
12	Medi-Cal Admin., Coord., Claims Admin. And Training	15	100.00%	2.67%	3.72%	3.50%	3.68%	3.68%	
	Discounted:								
13	Referral, Coordination and Monitoring.Medi-Cal Svcs	8	39.46%	5.50%	3.24%	3.72%	3.91%	1.54%	
14	Transportation-related activities Support of Medi-Cal Services	10	39.46%	0.00%	0.11%	0.09%	0.09%	0.04%	
15	Translation	12	39.46%	0.50%	0.31%	0.35%	0.37%	0.15%	
16	M/C Program Planning, Policy Dev. And Interagency Coord	14	39.46%	1.83%	0.75%	0.98%	1.03%	0.41%	
	Non-claimable:								
17	School-related, Education, and Other Activities	1			77.49%	71.89%	73.07%	76.84%	
18	Direct Medical Services	2			2.67%	6.72%	5.87%		
19	Non Medi-Cal Outreach	3			0.67%	0.72%	0.71%		
20	Facilitating Application for non-Medi-Cal Programs	5			1.33%	0.44%	0.63%		
21	Referral, Coordination and Monitoring non-M/C Services	7			0.67%	2.29%	1.95%		
22	Transportation for non-Medi-Cal Programs	9			0.50%	0.15%	0.22%		
23	Non Medi-Cal Translation	11			0.00%	0.36%	0.28%		
24	Non M/C Prog. Planning, Policy Dev. And Interagency Coord	13			0.00%	0.19%	0.15%		
	Allocated:								
25	General Admin./Paid Time Off	16		2.67%	5.50%	4.90%	Allocated		
				100.00%	100.00%				
26	TOTAL TIME			100.00%	100.00%	100.00%	100.00%	9.58%	
	Number of Claiming Unit Staff Included in Each Survey			4	15				
27									
28	State Approved Indirect Cost Rate for the Current Billing Period							8.79%	

(a) A summary report supporting amounts entered in these columns are required to be submitted with the invoice. Invoices will not be processed or paid by DHS without this supporting documentation.

2005/2006 Averaging Quarter Worksheet
Tab 6

Quarter Recalculated

1

		Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Total Hours
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
# Participants	Total Hours	416.25	45.75	3.50	20.25	1.25	1.25	11.00	24.75	0.00	2.00	1.50	1.75	0.75	6.00	18.75	45.25	600.00
15	% of Hours	69.38%	7.63%	0.58%	3.38%	0.21%	0.21%	1.83%	4.13%	0.00%	0.33%	0.25%	0.29%	0.13%	1.00%	3.13%	7.54%	100%

Quarter Recalculated

2

		Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Total Hours
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
# Participants	Total Hours	414.50	41.00	5.00	24.25	1.75	1.75	15.25	21.25	2.25	0.00	3.25	1.50	1.25	3.50	31.75	31.75	600.00
15	% of Hours	69.08%	6.83%	0.83%	4.04%	0.29%	0.29%	2.54%	3.54%	0.38%	0.00%	0.54%	0.25%	0.21%	0.58%	5.29%	5.29%	100%

Quarter Recalculated

3

		Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Total Hours
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
# Participants	Total Hours	463.00	34.25	4.50	15.50	5.00	2.00	15.00	12.25	0.50	0.00	1.75	2.25	1.50	4.00	16.50	22.00	600.00
15	% of Hours	77.17%	5.71%	0.75%	2.58%	0.83%	0.33%	2.50%	2.04%	0.08%	0.00%	0.29%	0.38%	0.25%	0.67%	2.75%	3.67%	100%

Quarter Average (Averaging by %)

Invoice Reimbursement (\$)quarter averaging %'s and using same fiscal data as presented in the October 2004 MAA SB Invoice Training Manual

Qtrs	Participants	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
1	15	69.38%	7.63%	0.58%	3.38%	0.21%	0.21%	1.83%	4.13%	0.00%	0.33%	0.25%	0.29%	0.13%	1.00%	3.13%	7.54%	100%
2	15	69.08%	6.83%	0.83%	4.04%	0.29%	0.29%	2.54%	3.54%	0.38%	0.00%	0.54%	0.25%	0.21%	0.58%	5.29%	5.29%	100%
3	15	77.17%	5.71%	0.75%	2.58%	0.83%	0.33%	2.50%	2.04%	0.08%	0.00%	0.29%	0.38%	0.25%	0.67%	2.75%	3.67%	100%
Total	45	215.63%	20.17%	2.17%	10.00%	1.33%	0.83%	6.88%	9.71%	0.46%	0.33%	1.08%	0.92%	0.58%	2.25%	11.17%	16.50%	300%
Average	15	71.88%	6.72%	0.72%	3.33%	0.44%	0.28%	2.29%	3.24%	0.15%	0.11%	0.36%	0.31%	0.19%	0.75%	3.72%	5.50%	100%

Enter on Invoice Line#
27E

10E 11E 12E 13E 14E 15E 16E 17E 18E 19E 20E 21E 22E 23E 24E 25E

Separate Quarter Time Survey (Those staff not part of averaging)

Separate Quarter Time Survey

4

		Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Total Hours
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
# Participants	Total Hours	116.25	4.00	1.00	5.25	2.00	0.00	1.00	8.25	0.75	0.00	0.00	0.75	0.00	2.75	4.00	4.00	150.00
4	% of Hours	77.50%	2.67%	0.67%	3.50%	1.33%	0.00%	0.67%	5.50%	0.50%	0.00%	0.00%	0.50%	0.00%	1.83%	2.67%	2.67%	100%

Enter on Invoice Line#
27D

10D 11D 12D 13D 14D 15D 16D 17D 18D 19D 20D 21D 22D 23D 24D 25D

**Direct Charge Participant
Salaries and Benefits**

EMPLOYER-PAID BENEFIT HISTORY REPORT

J1246

PAY328

H.00.12/29/03

PAGE

1

FUND : 01 GENERAL FUND
SCHOOL : 000 UNDISTRIBUTED

SOC SEC NUM EMPLOYEE NAME

(SORT SEQUENCE: FD SC RS FU OB GL SO BR PY D1 D2)
FD-**RESC**-Y-**OBJT**-SO-GOAL-**FUNC**-BRS

	GROSS+BEN	GROSS	STRS	PERS	PERS RLR	OASDI	MEDICARE	H/W LIFE	SUI	WCOMP
000-00-0000 <u>DIRECT CHARGE PARTICIPANT</u>										
01- 0000 -0- 2400 -00-0000- 3130 -100-000-0000-00										
	11230.06	7390.00	.00	770.05	192.14	458.18	107.17	2143.54	22.17	146.81
01- 3010 -0- 2100 -00-5770- 1110 -020-000-0000-00										
	3036.26	2000.00	.00	208.40	49.00	124.00	29.00	580.12	6.00	39.74
TOTAL EMPLOYEE	14266.32	9390.00	.00	978.45	241.14	582.18	136.17	2723.66	28.17	186.55

***Direct Charge Participant
Employer Paid Benefits***

Gross & Benefits \$14,266.32)
Less Gross Salary <9,390.00>
Total Benefits \$4,876.32

Enter \$4,876.32
Row 31a, Column G

***Direct Charge Participant
Gross Salary***

\$9,390.00

Enter on Row 31a, Column B

**Direct Charge LEA MAA Coordinator
(Attendance Clerk)**

Medi-Cal Certified Time Calculation:

Month	No. of Paid Working Days	No. of Paid Hours per Month	Total Certified MAA Hours
July 2005	21	168	18.5
August 2005	23	184	16.75
September 2005	22	176	10.5
	66	528	45.75

528 Paid Working Hours X 45.75 Total Certified MAA Hours = 8.68% Medi-Cal Certified Time Factor

Enter 8.68 on Invoice Line: 31a, C

Direct Charge Participant (Attendance Clerk) Salary and Benefits:

First Name	Last Name	Participant ID	Title	Salary	Total Employer Paid Benefits	Resource	Object	Function
------------	-----------	----------------	-------	--------	------------------------------	----------	--------	----------

DC Participant	1	56730	Attendance Clerk	\$7,390.00	\$3,840.06	0000	2400	3130	
				\$2,000.00	\$1,036.26	3010	2400	3130	Federal Portion
				<u>\$9,390.00</u>	<u>\$4,876.32</u>				

Enter on Invoice Line: **31a, B** **31a, G**

Federal Ratio: \$2,000 / \$9,390 = 21.3%

**Total Non-Federal Salaries &
Benefits by Claiming Unit**FROM 07/01/2005 TO 09/30/2005
UNAPPROVED TRANSACTIONS INCLUDED

SUMMARY BY Object		APPROVED BUDGET	EXPENDED/RECEIVED			ENCUMBERED	UNENCUMBERED	
			CURRENT	YEAR TO DATE	%		BALANCE	%
1xxx	CERTIFICATED PERSONNEL SALARIE	5,627,840.00	980,967.13	980,967.13	17.4	0.00	4,646,872.87	82.5
2xxx	CLASSIFIED PERSONNEL SALARIES	1,581,754.00	357,529.56	357,529.56	22.6	0.00	1,224,224.44	77.3
3xxx	EMPLOYEE BENEFITS	2,432,993.00	543,652.85	543,652.85	22.3	0.00	1,889,340.15	77.6
TOTAL: 1xxx - 5xxx		9,642,587.00	1,882,149.54	1,882,149.54	19.5	0.00	7,760,437.46	80.4

*Total Claiming Unit Non-Federal Salaries & Benefits
Page 3 – Payroll Data Collection Worksheet
Control Total Only*

Account classifications selected

Field ranges selected

FD-RESC-Y-OBJT-SO-GOAL-FUNC-BRS-SCH-DD1 -D2

FI RANGE

1. ??-????-?-1???-??-????-????-???-???-????-??
2. ??-????-?-2???-??-????-????-???-???-????-??
3. ??-????-?-3???-??-????-????-???-???-????-??
4. - - - - - - - - -
5. - - - - - - - - -
6. - - - - - - - - -
7. - - - - - - - - -
8. - - - - - - - - -
9. - - - - - - - - -
10. - - - - - - - - -

RS 0000 - 2999
RS 6000 - 9999

**Non-Federal Salaries by
Functions 1000-9999, except
2700 & 7000-7199**

FROM 07/01/2005 TO 09/30/2005
UNAPPROVED TRANSACTIONS INCLUDED

SUMMARY BY Object		APPROVED BUDGET		EXPENDED/RECEIVED		%	ENCUMBERED	UNENCUMBERED	
				CURRENT	YEAR TO DATE			BALANCE	%
1xxx	CERTIFICATED PERSONNEL SALARIE	5,175,670.00	867,376.75	867,376.75	16.7	0.00	4,308,293.25	83.2	
2xxx	CLASSIFIED PERSONNEL SALARIES	1,299,251.00	307,372.60	307,372.60	23.6	0.00	991,878.40	76.3	
	TOTAL: 1xxx - 5xxx	6,474,921.00	1,174,749.35	1,174,749.35	18.1	0.00	5,300,171.65	81.8	

*Enter data on Invoice,
Row 36, Column A*

Account classifications selected

FD-RESC-Y-OBJT-SO-GOAL-FUNC-BRS-SCH-DD1 -D2

Field ranges selected

FI RANGE

1. ??-????-?-1???-??-????-????-???-???-????-??

2. ??-????-?-2???-??-????-????-???-???-????-??

3. - - - - - - - - -

4. - - - - - - - - -

5. - - - - - - - - -

6. - - - - - - - - -

7. - - - - - - - - -

8. - - - - - - - - -

9. - - - - - - - - -

10. - - - - - - - - -

RS 0000 - 2999

RS 6000 - 9999

FU 1000 - 2699

FU 2800 - 6999

FU 7200 - 9999

**Non-Federal Benefits by
Functions, except 2700 & 7000-7199**

FROM 07/01/2005 TO 09/30/2005
UNAPPROVED TRANSACTIONS INCLUDED

SUMMARY BY Object		APPROVED BUDGET		EXPENDED/RECEIVED			UNENCUMBERED	
			CURRENT	YEAR TO DATE	%	ENCUMBERED	BALANCE	%
3xxx	EMPLOYEE BENEFITS	2,109,273.00	469,221.13	469,221.13	22.2	0.00	1,640,051.87	77.7
	TOTAL: 1xxx - 5xxx	2,109,273.00	469,221.13	469,221.13	22.2	0.00	1,640,051.87	77.7

*Enter data on Invoice,
Row 36, Column B*

Account classifications selected

FD-RESC-Y-OBJT-SO-GOAL-FUNC-BRS-SCH-DD1 -D2

Field ranges selected

FI RANGE

1. ??-????-?-3???-??-????-????-????-????-??

2. - - - - - - - - -

3. - - - - - - - - -

4. - - - - - - - - -

5. - - - - - - - - -

6. - - - - - - - - -

7. - - - - - - - - -

8. - - - - - - - - -

9. - - - - - - - - -

10. - - - - - - - - -

RS 0000 - 2999

RS 6000 - 9999

FU 1000 - 2699

FU 2800 - 6999

FU 7200 - 9999

**Non-Federal Salaries by
Functions, 2700 & 7000-7199**

FROM 07/01/2005 TO 09/30/2005
UNAPPROVED TRANSACTIONS INCLUDED

SUMMARY BY Object		APPROVED BUDGET		EXPENDED/RECEIVED		%	ENCUMBERED	UNENCUMBERED	
				CURRENT	YEAR TO DATE			BALANCE	%
1xxx	CERTIFICATED PERSONNEL SALARIE	452,170.00	113,590.38	113,590.38	25.1	0.00	338,579.62	74.8	
2xxx	CLASSIFIED PERSONNEL SALARIES	282,503.00	50,156.96	50,156.96	17.7	0.00	232,346.04	82.2	
	TOTAL: 1xxx - 5xxx	734,673.00	163,747.34	163,747.34	22.2	0.00	570,925.66	77.7	

*Enter data on Invoice,
Row 40, Column A*

Account classifications selected

FD-RESC-Y-OBJT-SO-GOAL-FUNC-BRS-SCH-DD1 -D2

Field ranges selected

FI RANGE

1. ??-????-?-1????-??-????-????-???-???-????-??

2. ??-????-?-2????-??-????-????-???-???-????-??

3. - - - - - - - - -

4. - - - - - - - - -

5. - - - - - - - - -

6. - - - - - - - - -

7. - - - - - - - - -

8. - - - - - - - - -

9. - - - - - - - - -

10. - - - - - - - - -

RS 0000 - 2999

RS 6000 - 9999

FU 2700 - 2700

FU 7000 - 7199

**Non-Federal Benefits by
Functions, 2700 & 7000-7199**

FROM 07/01/2005 TO 09/30/2005
UNAPPROVED TRANSACTIONS INCLUDED

SUMMARY BY Object		APPROVED BUDGET		EXPENDED/RECEIVED		%	ENCUMBERED	UNENCUMBERED	
				CURRENT	YEAR TO DATE			BALANCE	%
3xxx	EMPLOYEE BENEFITS	323,720.00	74,431.72	74,431.72	22.9	0.00	249,288.28	77.0	
	TOTAL: 1xxx - 5xxx	323,720.00	74,431.72	74,431.72	22.9	0.00	249,288.28	77.0	

*Enter data on Invoice,
Row 40, Column B*

Account classifications selected

FD-RESC-Y-OBJT-SO-GOAL-FUNC-BRS-SCH-DD1 -D2

Field ranges selected

FI RANGE

1.	??-????-?-3??-?-????-????-????-????-??
2.	- - - - - - - - -
3.	- - - - - - - - -
4.	- - - - - - - - -
5.	- - - - - - - - -
6.	- - - - - - - - -
7.	- - - - - - - - -
8.	- - - - - - - - -
9.	- - - - - - - - -
10.	- - - - - - - - -

RS	0000 - 2999
RS	6000 - 9999
FU	2700 - 2700
FU	7000 - 7199

Total Claiming Unit RevenueFROM 07/01/2005 TO 09/30/2005
UNAPPROVED TRANSACTIONS INCLUDED

SUMMARY BY Object		APPROVED BUDGET	EXPENDED/RECEIVED			ENCUMBERED	UNENCUMBERED
			CURRENT	YEAR TO DATE	%		BALANCE
TOTAL INCOME	(8000 - 8999)	15,580,560.40	2,794,307.96	2,794,307.96	17.9	0.00	12,786,252.44 82.0

*Total Claiming Unit Revenue, Page 4 – Revenue Offsets
Control Total Only – Agrees to Row 53, Column H*

Account classifications selected

FD-RESC-Y-OBJT-SO-GOAL-FUNC-BRS-SCH-DD1 -D2

Field ranges selected

FI RANGE

1.	??-????-?-8??-?-????-????-????-????-??
2.	- - - - - - - - -
3.	- - - - - - - - -
4.	- - - - - - - - -
5.	- - - - - - - - -
6.	- - - - - - - - -
7.	- - - - - - - - -
8.	- - - - - - - - -
9.	- - - - - - - - -
10.	- - - - - - - - -

Federal Revenue

FROM 07/01/2005 TO 09/30/2005
UNAPPROVED TRANSACTIONS INCLUDED

SUMMARY BY Object		APPROVED BUDGET	EXPENDED/RECEIVED		%	ENCUMBERED	UNENCUMBERED	%
			CURRENT	YEAR TO DATE			BALANCE	
8xxx	REVENUE	2,186,240.61	58,305.38	58,305.38	2.6	0.00	2,174,650.89	97.3

*Federal Revenue
Agrees to Row 47, Column H.*

Account classifications selected

FD-RESC-Y-OBJT-SO-GOAL-FUNC-BRS-SCH-DD1 -D2

Field ranges selected

FI RANGE

1. ??-????-?-8???-??-????-????-???-???-????-??

OB 8100 - 8299

2. - - - - - - - - - -

3. - - - - - - - - - -

4. - - - - - - - - - -

5. - - - - - - - - - -

6. - - - - - - - - - -

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9. - - - - - - - - - -

10. - - - - - - - - - -

Also, generate revenue reports by:

State Revenues, Objects 8010-8099, (enter on Row 48, Column H)

Other State Revenues, Objects 8300-8599 (enter on Row 49, Column H)

Other Local Revenues, Objects 8600 through 8799, (enter on Row 50, Column H)

Other Financing Sources, Objects 8910-8979, (enter on Row 51, Column H)

Contributions to Restricted Program, Objects 8980-8999, (enter on Row 52, Column H)

Other Costs Non-Federal

FROM 07/01/2005 TO 09/30/2005
UNAPPROVED TRANSACTIONS INCLUDED

SUMMARY BY Object		APPROVED BUDGET		EXPENDED/RECEIVED			ENCUMBERED	UNENCUMBERED	
			CURRENT	YEAR TO DATE	%		BALANCE	%	
4xxx	BOOKS & SUPPLIES	20,209.00	2,469.56	2,469.56	12.2	3,654.36	14,085.08	69.6	
5xxx	SERVICES & OTHER OPERATING EXP	118,903.00	26,050.10	26,050.10	21.9	41,061.87	51,791.03	43.5	
TOTAL: 1xxx - 5xxx		139,112.00	28,519.66	28,519.66	20.5	44,716.23	65,876.11	47.3	

*CU Other Costs – Net of
Federally Funded Expenditures
Enter data on Invoice,
Row 56, Column J*

Account classifications selected

FD-RESC-Y-OBJT-SO-GOAL-FUNC-BRS-SCH-DD1 -D2

1.	??-????-?-4???-??-????-????-????-????-??
2.	??-????-?-5???-??-????-????-????-????-??
3.	- - - - - - - - -
4.	- - - - - - - - -
5.	- - - - - - - - -
6.	- - - - - - - - -
7.	- - - - - - - - -
8.	- - - - - - - - -
9.	- - - - - - - - -
10.	- - - - - - - - -

Field ranges selected

FI RANGE

RS	0000 - 2999
RS	6000 - 9999
FU	2700 - 2700
FU	7000 - 7199

Standardized Account Code Structure (SACS) RESOURCE (Project/Reporting) Descriptions

Resource and Revenue Object Accounts

The resource code issued to classify revenues and resulting expenditures in accordance with restrictions or special reporting requirements placed on either of these aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year and related liabilities are not completely liquidated, the resource code is also used to reflect restrictions and special reporting obligations on balance sheet accounts.

The resource field allows LEAs to account separately for activities funded with revenues that have restrictions on how the funds are spent (e.g., NCLB, Title I) and for activities funded with revenues that have financial reporting or special accounting requirements (e.g., State Lottery).

Revenues that have restrictions on how the funds are spent are referred to as restricted revenues. They are accounted for in resource codes in the 2000–9999 range. Revenues whose use is unrestricted in nature but which still have reporting requirements are accounted for in unrestricted resource codes in the 1000–1999 range. Those activities using unrestricted revenues that do not have financial reporting or special accounting requirements are accounted for in Resource 0000, Unrestricted.

In combination with the resource code, the revenue object code further classifies revenues by source: revenue limit, federal, state, and local. This identification is useful because an activity or project may be funded with revenues from federal, state, and local sources. For example, a restricted federal program could also have revenues from state and/or local sources. The resource code allows related expenditures to be grouped for reporting and information purposes.

0000-1999 UNRESTRICTED RESOURCES

0000 No reporting requirements.

0001-0999 Reporting: Locally defined. These codes are used at the option of the LEA to track unrestricted revenues that do not have reporting requirements.

1000-1999 Unrestricted Resources – Reporting or Special Accounting Required

2000-9999 RESTRICTED RESOURCES

2000-2999 Restricted Revenue Limit Resources

3000-5999 FEDERAL RESOURCES RESTRICTED

6000-7999 STATE RESOURCES RESTRICTED

8000-9999 LOCAL RESOURCES RESTRICTED

Standardized Account Code Structure (SACS)

OBJECT Descriptions

The object field classifies expenditures according to the types of items purchased or services obtained.

1000–7999 EXPENDITURES

1000–1999 *Certificated Personnel Salaries.* Certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing. Salaries paid to an employee on leave of absence continue to be charged in the same manner and to the same account classification that was applicable while the employee was in active service of the LEA.

For compensated time off, a substitute for a position recorded in objects 1000–1999 should be charged to the same goal and function as the absent employee. For other than compensated time off, such as released time for negotiations, the substitute should be charged to the applicable goal and function.

2000–2999 *Classified Personnel Salaries.* Classified salaries are salaries for services that do not require a credential or permit issued by the Commission on Teacher Credentialing. Salaries paid to an employee on leave of absence will continue to be charged in the same manner and to the same account classification as was applicable while the employee was in active service for the LEA.

For compensated time off, a substitute for a position recorded in objects 2000-2999 should be charged to the same goal and function as the absent employee. For other than compensated time off, such as released time for negotiations, the substitute should be charged to the applicable goal and function.

Student employees are to be coded to the goal, function, and object that represent the position they are filling. However, if the student is being paid as part of an educational program such as work experience, use Function 1000, Instruction, and Object 2900, Other Classified Salaries.

3000–3999 *Employee Benefits.* Record employers' contributions to retirement plans and health and welfare benefits, including cash in lieu of benefits for employees, their dependents, retired employees, and board members. Benefits are separated into two categories. A code that ends in 1 indicates benefits paid to personnel in certificated positions, and a code that ends in 2 indicates those paid to personnel in classified positions.

4000–4999 *Books and Supplies.* Record expenditures for books and supplies, including any associated sales or use tax and freight and handling charges.

Standardized Account Code Structure (SACS)

OBJECT Descriptions

5000–5999	Services and Other Operating Expenditures. Record expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, and legal and other operating expenditures. Expenditures may be authorized by contracts, agreements, purchase orders, and so forth.
5700–5799	Transfers of Direct Costs.
5800	Professional/Consulting Services and Operating Expenditures. Record the expenditures for personal services rendered by personnel who are not on the payroll of the LEA. Professional/consulting services are delivered by an independent contractor (individual, entity, or firm) that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short term in nature, normally in areas that supplement the expertise of the LEA. This includes all related expenditures covered by the personal services contract.
5900	Communications. Record expenditures for periodic servicing of all methods of communication, including pagers, cell phones, beepers, and telephone service systems. This object also includes the monthly charges for fax lines, TV cable lines, and Internet service and lines. The cost of postage stamps and "refill" of postage meters should be coded to Communications, as should the cost of parcel service or other means used to deliver a letter or other communications. Shipping of purchased goods by parcel service or other means is considered to be part of the cost of goods purchased and should not be charged to Object 5900, Communications.
6000–6999	Capital Outlay. Record expenditures for land, buildings, equipment, capitalized collections of books, and other intangible capital assets, such as computer software, including items acquired through leases with option to purchase.
7000–7499	OTHER OUTGO
7100–7199	Tuition
7200–7299	Other Transfers Out
7299	All Other Transfers Out to All Others
7300–7399	Indirect/Direct Support Costs
7430–7439	Debt Service
7600–7699	OTHER FINANCING USES

Standardized Account Code Structure (SACS)

***OBJECT* Descriptions**

8000–8999	REVENUES
8010–8099	Revenue Limit Sources
8010–8019	Principal Apportionment
8020–8039	Tax Relief Subventions
8040–8079	County and District Taxes
8080–8089	Miscellaneous Funds
8090–8099	Revenue Limit Transfers
8100–8299	Federal Revenue
8300–8599	Other State Revenues
8571–8579	Tax Relief Subventions
8590	All Other State Revenue
8600–8799	Other Local Revenue
8900–8979	Other Financing Sources
8910–8929	Interfund Transfers In
8930–8979	All Other Financing Sources
8980–8999	Contributions
9000–9999	BALANCE SHEET
9100–9499	Assets
9500–9699	Liabilities
9660–9669	Long-Term Liabilities
9700–9799	Fund Balance
9800–9829	<i>Budgetary Accounts</i>
9830–9899	<i>Control Accounts</i>

Standardized Account Code Structure (SACS)

FUNCTION Descriptions

The function field represents a general operational area in an LEA and groups together related activities. The function describes the activities or services performed in order to accomplish a set of objectives or goal. Most LEAs use all of the functions in the process of educating students or organizing the resources to educate students. For example, to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students, and provide health services. Each of these activities is a function.

1000–1999 INSTRUCTION

1001–1099 Instruction for Other Than Special Education—Locally Defined.

2000–2999 INSTRUCTION-RELATED SERVICES. Instruction-related services provide administrative, technical, and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs rather than as entities within themselves.

2700 School Administration. Activities concerned with directing and managing the operation of a particular school. The activities include those performed by the principal, assistant principals, and other assistants while they supervise all operation of the school, evaluate the staff members, assign duties to staff members, supervise and maintain the school records, and coordinate school instructional activities with those of the LEA. These activities also include the work of clerical staff in support of the teaching and administrative duties, including school-level attendance recording and reporting. Other school administration services include graduation expenditures and department chairpersons.

3000–3999 PUPIL SERVICES

4000–4999 ANCILLARY SERVICES

4000 Ancillary Services. School-sponsored activities during or after the school day that are not essential to the delivery of services in the functions 1000, 2000, and 3000 series. These activities are generally designed to provide students with experiences such as motivation and enjoyment and improvement of skills in either a competitive or noncompetitive setting.

5000–5999 COMMUNITY SERVICES

5000 Community Services. Activities concerned with providing community services to community participants other than students. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, or a community childcare center for working parents.

Standardized Account Code Structure (SACS)

FUNCTION Descriptions

6000–6999 ENTERPRISE

6000 *Enterprise.* Activities that are financed and operated in a manner similar to private business enterprises, where the stated intent is that the costs are financed or recovered primarily through user charges. Food services should not be charged here, but rather to Function 3700 because costs are financed in large part through federal and state revenues. This function is used when an LEA is selling goods or services to outside organizations.

7000–7999 GENERAL ADMINISTRATION

General administration refers to agency-wide administrative activities that are accounted for in the general fund

7200 *Other General Administration.* Activities other than Function 7110, Board, and Function 7150, Superintendent, which manage the LEA as an overall entity. Other General Administration activities include fiscal services, personnel services, and central support services. Include attendance recording and reporting activities performed at the LEA level.

8000–8999 *PLANT SERVICES.* Activities concerned with keeping the physical plant open, comfortable, and safe for use and keeping the grounds, buildings, and equipment in working condition and a satisfactory state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

9000–9999 OTHER OUTGO

LEC/LGA LETTERHEAD

Date: 12/20/2006
 To: CDHS Analyst
 From: Minnie Mouse, Region 12 LEC MAA Coordinator
 Subject: Invoice Percentage Variance and Analysis of Variance (if applicable) Documentation
 (Between Current Year Prior Quarter and/or Previous Year Corresponding Quarter)

Claiming Unit: Training Unified School District Invoice #: 05/06-1

Please check the reason for the variance and provide a description for those that have a variance of 20% lesser/greater.

Consecutive Qtrs		Corresponding Qtr of Prior Fiscal Year	
33,232	Prior Qtr Invoice Amount	28,156	Corresponding Qtr Prior Fiscal Year
26,437	Current Qtr Invoice Amount	26,437	Current Qtr Invoice Amount
-20.45%	Percentage of Current Qtr Invoice Variance	-6.11%	Percentage of Corresponding Fiscal Qtr Variance

CY Consecutive Qtr Variance	PY Corresponding Fiscal Qtr Variance	Variance Analysis
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Increase/(decrease) in participants. (Explain) Consecutive Qtr: The number of time survey participants' increased from 14 time survey participants' in the 04/05 4rd quarter invoice to 19 time survey participants' and two direct charge participants' in the 05/06 1st quarter. Fiscal Year Qtr:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Time Survey results were materially different. (Explain) Consecutive Qtr: The weighted time survey results increased from 7.89% in the 04/05-4th quarter invoice to 13.36% in the 05/06 1st quarter invoice. Fiscal Year Qtr:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Decrease in other cost pool due to new invoice. (Explain) Consecutive Qtr: The Other Cost Pool increased from \$15,085 in the 04/05-4th quarter to \$28,520 in the 05/06-1st quarter. Fiscal Year Qtr:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Change in Medi-Cal percentage. (Explain) Consecutive Qtr: The Medi-Cal percentage decreased from 39.73% in the 04/05 4rd quarter to 39.63% in the 05/06-1st quarter. Fiscal Year Qtr:
<input type="checkbox"/>	<input type="checkbox"/>	Difference in the number of Pay Periods (Explain) Consecutive Qtr: Fiscal Year Qtr:
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Other: (Explain) Consecutive Qtr: The claiming unit indirect rate decreased from 12.30% in 04/05-fiscal year to 8.79% in the 05/06 fiscal year. The number of claiming unit staff reported on the Grid reflect 19 survey staff and 2 direct charge staff. Fiscal Year Qtr:

Please contact me if you have any questions or require further information at (999) 999-9999.

Signature in BLUE ink
 Minnie Mouse
 Region 12, LEC MAA Coordinator

Instructions: This **Variance Document** is required for each invoice submission. Enter reimbursement amount for the Prior Quarter of the Current Year. Enter reimbursement amount for the Corresponding Quarter of the Previous Year. Calculate the percentage of variance, and describe the reasons for variance lesser/greater than 20 percent.

CHECKLIST FOR PREPARING THE MAA DETAIL INVOICE

Before the Detail Invoice Packet is submitted for reimbursement, this checklist must be completed to ensure completion of the following requirements. Incomplete packets will not be processed. All claims will be reviewed for reasonableness and consistency.

- ☒ The proper format is used.
- ☒ The current/updated version of the forms are used.
- ☒ The LEC/LGA name is on the invoice.
- ☒ The correct contract number is used.
- ☒ The period of service is correct.
- ☒ The Claiming Unit name is the same as identified on the Grid.
- ☒ The California District Code Number is identified on the Grid.
- ☒ The invoice number matches the period of service. If the invoice is a correction, add C-1, C-2, etc. If it is a revision, add R-1, R-2, etc.
- ☒ The methodology/actual count/ tape match varies from previous invoices.
- ☒ The required documents must be signed in blue ink by both the LEC/LGA Coordinator and the LEA Coordinator:
 - MAA Summary Invoice (Include all worksheets – TABS 1–5)
 - Variance form
 - Claiming Unit Functions Grid
 - Detail and summary checklists
- ☒ There are no "Error" comments on the claim.
- ☐ **N/A** The required supporting documentation is attached.

(A description is only required if the claiming unit deviates from the SACS reporting requirements, such as a Community College or Non Public School.)
- ☒ The Claiming Unit Function Grid is attached to each quarterly invoice and includes only the number of people claimed in that invoice. (Signatures of both the LEC/LGA Coordinator and the LEA Coordinator are required).
- ☒ Documentation supporting the time survey results, general ledger reports as indicated on the MAA Detail Invoice.
- ☐ **N/A** The Averaging Quarter includes the averaged quarters Claiming Grids.
- ☒ The same Medi-Cal percentage is used for Quarters 1 and 2.
- ☐ **N/A** The same Medi-Cal percentage is used for Quarters 3 and 4.
- ☒ Administrative fees are not reported by both the LEA and LEC/LGA.
- ☒ Verify the total amount.

SIGN AND DATE TO INDICATE THAT ALL ABOVE ITEMS HAVE BEEN REVIEWED.

Mary Ann Anderson

SIGNATURE

DATE

*California School-Based
Medi-Cal Administrative Activities Manual*

11-23

*MAA Summary and Detail Invoice
August 2006*

CHECKLIST FOR PREPARING THE MAA SUMMARY INVOICE

Each MAA Summary Invoice sent to CDHS by the LEC/LGA must be accurate and complete. To assist CDHS in reviewing and processing your MAA Claims expeditiously, the LEC/LGA must complete this checklist and verify the following items.

- ☒ Include the Invoice Variance Form (refer to Appendix F) showing the reason for 20% discrepancy between consecutive quarters and year-to-year quarters. **New Variance Form is required effective 05/06 invoices.**
- ☒ Confirm the MAA Summary Invoice is prepared on the letterhead of the LEC/LGA agency which is under contract with the Department of Health Services.
- ☒ Confirm the LEC/LGA Name is correct.
- ☒ Confirm the contract number is correct.
- ☒ Confirm that the period of service is correct and matches the period of service on the corresponding MAA Detail Invoice.
- ☒ Confirm the Claiming Unit name is the same as the MAA Detail Invoice.
- ☒ Verify that the invoice number is the same as the MAA Detail Invoice.
- ☒ Confirm the amount to be reimbursed on the MAA Summary Invoice is the same as the Total Federal Share amount on the FFP Calculations Worksheet.
- ☒ Confirm the MAA Summary Invoice is dated and has an original signature (preferably in blue ink but not BLACK ink).

Minnie Mouse

Signature

Date

CLAIMING UNIT FUNCTIONS GRID

(1) LEC/LGA: County Supt. of Schools, Region 12		(2) INVOICE NUMBER (from Summary Invoice): 05/06-1						
(3) NAME OF CLAIMING UNIT: Training Unified School District		(4) NO. OF CLAIMING STAFF:(sum of item 12, No. of Staff): 21 (includes 2 Direct Charge participant)						
(5) CALIFORNIA DISTRICT CODE: 00000								
(6) CLAIMING UNIT ADDRESS: 2201 Training Avenue Training, CA 95953-2469								
(7) CLAIMING UNIT COORDINATOR: Anne Attendance								
(8) TELEPHONE: 530-555-1222		(9) E-MAIL: AnneA@training.k12.ca.us						
(10) AUDIT FILE LOCATION (ADDRESS): 2201 Training Avenue Training, CA 95953-2469								
(11) STAFF JOB CLASSIFICATIONS: (Identified by duty statement/job description)	(12) NUMBER OF STAFF:	(13) MEDI-CAL ADMINISTRATIVE ACTIVITIES (ENTER "X" UNDER EACH ACTIVITY):						
		Code 4	Code 6	Code 8	Code 10	Code 12	Code 14	Code 15
Attendance Clerk	1							X
Counselor	1			X				X
Mental Health Counselor	1	X		X				X
Principal	3	X		X			X	X
School Nurse	1	X	X	X			X	X
School Psychologist	1	X		X				X
Secretary I	1					X		X
Secretary II	1	X					X	X
Secretary III	2	X	X					X
Secretary IV	1	X					X	X
Special Ed Teacher	3	X		X				X
Teacher	1	X						X
Translator	1					X		
Vice Principal	3	X		X	X			X

Code 4 = Initial Medi-Cal Outreach

Code 6 = Facilitating Medi-Cal Application

Code 8 = Ongoing Referral, Coordination, and Monitoring

Code 10 = Transportation-Related Activities in Support of
Medi-Cal Covered Services

Code 12 = Translation Related to Medi-Cal Covered Services

Code 14 = Program Planning, Policy Development, and
Interagency Coordination

Code 15 = Medi-Cal Coordination, Claims Administration,
and Training

CERTIFICATION STATEMENT

My signature below certifies that the information provided herein is true and correct and accurately reflects the performance of the MAA OP described in the invoices and time surveys related to this grid. I hereby certify that, to the best of my knowledge and belief, this report is true and correct and all data have been compiled and reported in accordance with state and federal laws and regulations and the instructions for this report.

LEC/LGA Coordinator

Date

LEA Coordinator

Date

DHS USE ONLY

Date of Site Review: _____

The California School-Based MAA Manual

SECTION 11

Instructions for Preparing the LEA MAA Detail Invoice and the LEA MAA Summary Invoice

Subject	Page
Introduction	11-1
How to Enter Percentages	11-2
Rounding	11-2
Constructing Cost Pools	11-3
Activities and Medi-Cal Percentages Worksheet	11-4
Direct Charges Worksheet	11-7
Payroll Data Collection Worksheet	11-10
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INTRODUCTION

The instructions for the MAA Detail Invoice, with supporting worksheets, and the MAA Summary Invoice are to be used for the MAA claiming process initiated July 1, 2003. The results of the MAA Detail Invoice flow into the MAA Summary Invoice, which is submitted along with the MAA Detail Invoice. A sample MAA Invoice is in Appendix B. The MAA Detail Invoice includes the following documents:

- Activities and Medi-Cal Percentages Worksheet
- Direct Charges Worksheet
- Payroll Data Collection Worksheet
- Costs and Revenues Worksheet
- Summary Invoice

The MAA Detail Invoice integrates the costs and the funding source elements that must be offset to derive the amount of FFP. The amount to be reimbursed is determined when the net costs are factored by the appropriate Medi-Cal discount percentage and activity percentages determined from the time survey.

Before preparing the invoice, review the following documents to ensure you are using the most current information:

- PPLs
- Operational Plans
- Applicable MAA Contracts
- The School-Based Manual

Before submitting the MAA Detail Invoice and the MAA Summary Invoice, the operational plan must be completed and all required materials maintained in an audit file (see Section 8). The information entered on the MAA Detail Invoice must be consistent with that found on the Grid.

The MAA Detail Invoice includes four cost pools, three of which are identified on the Costs and Revenues Worksheet and one of which is identified on the Direct Charge Worksheet. All costs for the claiming unit must be reported on these worksheets. The cost pools are described later in this section and are named:

- Time Survey Cost Pool
- Direct Charge Cost Pool
- Non-MAA Cost Pool
- Allocated Cost Pool

*Note: All personal services **and** subcontractor contracts must be noted in the Claiming Unit's operational plan, and the associated costs must be tracked separately if they are coded as a contract service.*

The specific Medi-Cal Discount Percentage and the results of the time survey are reported on the Activities and Medi-Cal Percentages Worksheet.

Data should only be entered where indicated by these instructions. Data should NEVER be entered in the shaded areas. Doing so will alter the spreadsheet and, therefore, incorrectly calculate the components of the claim resulting in an erroneous amount of reimbursement. Data to be input is obtained from external sources, such as accounting system reports, spreadsheets, journals, and payroll records. Only those costs and funding sources applicable to the claiming entity should be included. Once all the items are entered, the spreadsheet will automatically calculate the remainder of the claim.

When prompted to input data into cells of the MAA Detail Invoice and the data for the claiming unit is zero, the claiming unit should enter "0".

All data entered on the invoice must include documented evidence linking it to the specified cost pool or funding source designation and must be maintained in the audit file. For example, salaries and benefits assigned to staff by entry into the Time Survey Cost Pool should be evidenced by payroll documentation to show the expenditure of such salaries and benefits.

HOW TO ENTER PERCENTAGES

The worksheet cells in which a percentage must be entered are pre-formatted to display as a percent. Use the decimal form when entering percentages. For example:

- 35 percent should be entered as "35"
- 5.5 percent should be entered as "5.5"
- 100 percent should be entered as "100"

ROUNDING

All numbers should be rounded to two decimal points. If the third decimal place is a "5" or higher, round up. Otherwise, round down. For example:

- 35.674 percent should be entered as "35.67"
- 12.075 percent should be entered as "12.08"
- 49.463 percent should be entered as "49.46"

CONSTRUCTING COST POOLS

For each claimed period, all costs and funding sources of the claiming entity either must be assigned to one of the cost/funding pools or must be direct-charged. The LEC/LGA has the option of either including all costs and funding for a program or including only those costs and funding amounts for the unit performing the MAA. The second option is only permissible if the costs are in a separate budget unit and can be separately identified. An example might be claiming for school nurses who perform MAA and whose costs are in a separate budget unit and can be separately identified.

Time Survey Cost Pool

Staff whose costs should be included in the Time Survey Cost Pool consists of the following:

- One-hundred percent of the non-federally funded costs of staff who participated in the time survey (Participant).
(For example, a time survey participant's salary and benefit costs are 70-percent federally funded and 30-percent funded by other state or local sources. For that participant, only 30 percent of the salary and benefit costs may be included in the Time Survey Cost Pool.)
- The non-federally funded costs of Personal Services Contractors who time-survey to determine MAA costs because the contract language is nonspecific as to the MAA to be performed.

Claiming Unit staff whose salary and benefits are 100-percent funded by federal programs may not be included in the Time Survey Cost Pool.

A participant in the time survey may include any individual who may have direct contact with students and provide a MAA service. This could include, for example, a bilingual school janitor who provides interpretation related to Medi-Cal for a non-English-speaking student or a school psychologist who refers students to Medi-Cal-covered services.

Direct Charge Cost Pool

Includes the costs associated with staff that did NOT participate in the time survey, and are NOT included in any of the other cost pools. Direct charge costs should be entered on the Direct Charge Worksheet and included in the Claiming Unit's Operational Plan. Typically, items to be direct-charged include those items for which the associated costs can be easily identified and tracked on an ongoing basis. Examples include:

- a. A subcontractor/Personal Services Contractor contract that specifically defines the MAA activities to be performed and the costs associated with each of those activities.
- b. The costs associated with an employee who may perform only one of the MAA allowable activities 100 percent of the time.
- c. The costs associated with an employee who may perform multiple allowable MAA activities, each of which can be easily tracked and identified.
- d. The costs associated with MAA Coordinators.

Non-MAA Cost Pool

Includes the costs associated with staff that did not participate in the time survey, are not included in any other cost pool, and are not included in the Direct Charge Worksheet. Typically, this includes staff providing direct medical services and classroom instruction and staff that are included in the Claiming Unit's indirect cost rate calculation.

Allocated Cost Pool

Costs include general and administrative staff in the Claiming Unit who:

- Did not time survey, whose costs are not direct charged, and by the nature of their work, support the staff in the other cost pools.
- Perform certain administrative functions whose costs are not included in any indirect cost rate for the Claiming Unit. Costs included in the Claiming Unit's indirect cost rate calculation should be included in the Non-MAA Cost Pool.

Staff included in the Allocated Cost Pool may include management, secretarial, fiscal, supervisory and clerical staff not included in any other cost pool. Their costs will be allocated to each of the other three cost pools based on each cost pool's ratio of personnel costs to the total personnel costs of those three cost pools.

Note: Costs of certain functions, such as payroll, maintaining inventories, developing budgets, executive directions, etc., are overhead and are only allowable through the application of an indirect cost rate. Therefore, they may not be included in the Allocated Cost Pool. A Claiming Unit might want to include in the Allocated Cost Pool, for example, the costs used to calculate its indirect cost rate; however, these costs are subsequently allocated to each of the other three cost pools, and the Claiming Unit would be billing for the same costs twice, which is not allowed.

INVOICE INFORMATION

The following section contains detailed instructions for completing the school-based MAA Invoice. The invoice consists of an excel workbook with six worksheets/tabs within the workbook. Each worksheet/tab (numbered 1 through 6) is labeled as follows:

- TAB 1 Activities and Medi-Cal Percentages Worksheet
- TAB 2 Direct Charges Worksheet
- TAB 3 Payroll Data Collection Worksheet
- TAB 4 Cost and Revenues Worksheet
- TAB 5 MAA Summary Invoice Worksheet
- TAB 6 Quarter Averaging Supplemental Worksheet

See Appendix B for an example of the SBMAA Invoice.

ACTIVITIES AND MEDI-CAL PERCENTAGES WORKSHEET (TAB 1)

Rows 1–9: Enter the information as indicated in the unshaded areas.

Row 1: Claiming Unit Name and CDS Code (new addition).

Note: The name of the Claiming Unit on the MAA Detail Invoice and attachments must match the name on the Operational Plan.

Row 2: CDHS Contractor (Region)

Row 3: Contract number

Row 4: Name of person preparing the form

Row 5: Title of person preparing the form

Row 6: Phone number of person preparing the form

Row 7: Date

Row 8: Contract year/quarter

Row 9: Period of service

Medi-Cal Percentages

The Medi-Cal Discount Percentage represents a ratio of Medi-Cal students to total students in the Claiming Unit. The approved method to calculate the discount percentage is the Actual Client Count (ACC), which the Claiming Unit must obtain from CDHS in the form of a Tape Match that provides the actual count of Medi-Cal students at a particular Claiming Unit. The Claiming Unit must determine this percentage once for the first and second quarters and again for the third and fourth quarters. See Section 10 of this manual for additional information on determining a Claiming Unit's Medi-Cal Discount Percentage.

Time Surveys

Time surveys will be conducted a minimum of three times each year. CDHS will designate a one-week MAA Time Survey period for each quarter. During each quarter, the designated one-week period will vary to ensure a valid basis from which current fiscal year costs are claimed. The time survey is the basis for allocating the time and costs of the Claiming Unit's staff between the different MAA and non-MAA activities. This survey serves as the basis for allocating the salary and benefit costs of the staff included in the Time Survey Cost Pool.

Averaging Quarter

An LEA can average the time survey results of any quarter in a fiscal year. The LEA must only average one quarter per fiscal year. Averaging applies only if all the individual positions time survey three quarters in that fiscal year. The averaging quarter cannot be chosen after time surveys are completed. Only time surveys with reimbursable MAA time can be used for that quarter. If an LEA time surveys for a particular quarter, the LEA cannot choose to use the average for that quarter. Please see the QUARTER AVERAGING SUPPLEMENTAL WORKSHEET (TAB 6) and PPL 06-009 for more details.

*Example: A Claiming Unit with five employees chooses to average its time survey results for the averaging quarter. Only three of the Claiming Unit's staff participated in each of the first, second, and third time surveys, and the remaining two staff participated in only one of the previous time surveys. The Claiming Unit may average the results of the three staff participating in each of the previous three quarters and enter the average in **Column E**. The remaining two staff who did not participate in all three time surveys must participate in the averaging quarter time survey and enter the results in **Column D**.*

*After entering the number of staff included in the averaging quarter and the number of staff participating in the averaging quarter time survey in **Row 27**, the weighted-average of the two results will be calculated automatically in **Column F**.*

Column C: Enter the Medi-Cal Discount Percentage for the period being claimed in **Row 13**. Once entered here, the discount percentage will be transferred to the other worksheets of the MAA Detailed Invoice where necessary.

Column D: Enter the results of the time survey by Activity and Code in the unshaded areas of **Rows 10–25**. See Section 5 for a detailed description of each Activity and its associated Code. The invoice will calculate all other cells automatically.

Column E: Enter the results of the averaged quarter by Activity and Code in the unshaded areas of **Rows 10–25**. (For details on how to calculate an average see page 11-22)

Column H: Enter the State-approved indirect cost rate.

Row 27: Column D – For the non-averaged quarter. Enter the number of Claiming Unit Staff participating in the time survey period. This is a required field for every time survey period. Unless it's the averaging quarter, during which no separate time survey is performed.

Note: *This is a new requirement.*

- Row 27:** Column E – Enter the number of Claiming Unit staff included in the averaged period per the Time Survey Summary Worksheet (TAB 5). This field is only required for the averaging quarter invoice.
- Row 28:** Enter the Claiming Unit's State Approved Indirect Cost Rate for the current billing period.

DIRECT CHARGES WORKSHEET (TAB 2)

Allowable costs for time and resources related to MAA are determined through either a time survey or separately identified and direct-charged. The purpose of the Direct Charge Worksheet is to capture costs determined through methodologies other than the time survey.

A Claiming Unit may direct-charge costs only if it identifies those costs in its MAA Operational Plan. Unlike the costs captured through the time survey, costs to be direct-charged must be tracked on an on-going basis throughout the fiscal year. These costs are separately itemized on the Direct Charge Worksheet and included in the audit file maintained by the LEC/LGA.

Clerical and supervisory support staff may only be included if they either direct charge or time survey. All participants who direct charge must be included on the Grid.

Seven cost categories of activities may be direct-charged. The type of activity determines whether the Medi-Cal Discount Percentage applies. The seven activities, and whether the Medi-Cal Discount Percentage applies, are as follows:

Non-discounted Direct Charge Activities

1. Medi-Cal Outreach (Row 29 A). Direct charging is allowed for Medi-Cal outreach when performing activities that inform eligible, or potentially eligible, Medi-Cal individuals about Medi-Cal and how to access the program. Examples include, but are not limited to, informing individuals about the Medi-Cal program, developing materials to inform individuals about the Medi-Cal program and how and where to obtain those benefits, or distributing literature about the Medi-Cal program.
2. Facilitating the Medi-Cal Application (Row 30 A). Direct charging is permitted for this activity when helping an individual to become eligible for the Medi-Cal program. This includes, among other things, related paperwork, clerical activities, training, and travel required to accomplish this end.
3. Medi-Cal Administration, Coordination, Claims Administration, and Training (Row 31 A). Direct charging is permitted for the costs of staff performing Medi-Cal Administration, Coordination, Claims Administration and Training. This includes the time that MAA claiming unit coordinators and LEC/LGA coordinators spend in training, conferences, or meetings related to the MAA program. In addition, this category includes administration, such as overseeing, compiling, revising and

submitting claims and operational plans; and coordination related to the MAA program. Similarly, all related paperwork, clerical duties and necessary staff travel is included.

Discounted Direct Charge Activities

4. Referral, Coordination, and Monitoring of Medi-Cal Covered Services (Row 32 A). Direct charging should be used to reports costs for staff that make referrals for the delivery of Medi-Cal services and who coordinate and monitor the delivery of those services. Related paperwork, clerical activities, and staff travel to perform these activities are also included.
5. Transportation Related to Activities in Support of Medi-Cal Covered Services (Row 33 A). The actual cost of arranging for Medi-Cal Non-Emergency, Non-Medical transportation may be direct-charged. These costs include bus tokens, taxi fares, mileage, etc. Costs reimbursed cover the administrative activities involved in scheduling or arranging specialized transportation. Related paperwork, clerical activities, and staff travel to perform these activities are also included.
6. Translation Related to Medi-Cal Services (Row 34 A). Direct charging is allowed for translation-related Medi-Cal services when arranging or providing for translation services to help individuals access and understand treatment and plans of care covered by the Medi-Cal program. Translation services must be provided by or arranged with an individual specifically performing translation functions for the school and it must facilitate access to Medi-Cal covered services. Related paperwork, clerical activities, and staff travel to perform these activities are also included.
7. Medi-Cal Program Planning, Policy Development, and Interagency Coordination (Row 35 A). The Claiming Unit should Direct-charge the costs of staff that perform Program Planning and Policy Development 100 percent of their paid time. If performed less than 100 percent, the costs must be determined through the time survey. This activity would include staff time when performing duties associated with the development of strategies to improve the coordination and delivery of medical, dental, and mental health services to school-aged children and when performing collaborative activities with other agencies or providers. Related paperwork, clerical activities, and staff travel to perform these activities are also included.

Direct charges for each of the activities above may consist of the following types of costs:

- **Staff Salary.** For the billing period, 100 percent of the staff member's salary costs must be identified, as well as the percent of time (Medi-Cal Certified Time Factor) spent on the particular MAA activity.

- **Staff Benefits.** For the billing period, 100 percent of the staff member's benefit costs must be identified, as well as the percent of time (Medi-Cal Certified Time Factor) spent on the particular MAA activity.
- **Personal Services Contracts.** If the contract specifically defines the MAA activity to be performed and the cost for each MAA activity, the cost for that contract should be direct-charged. Otherwise the contractor should Time Survey.
- **Other Costs.** The normal day-to-day and monthly operating expenses of the Claiming Unit that are easily identifiable and tracked on an ongoing basis. Examples include, but are not limited to, items such as supplies, utilities, travel, transportation, training, or printing costs.

When determining which costs are to be direct-charged, remember that those costs cannot appear anywhere else on the MAA Detail Invoice as this would result in duplicate claiming. In addition, direct charge costs must be identified in the Claiming Unit's operational plan; otherwise, it may not be direct-charged.

Entering Costs in the Direct Charges Worksheet

All costs to be direct-charged are entered on this worksheet. Data from this worksheet automatically transfers to the Direct Charge Cost Pool on the Costs and Revenues Worksheet.

Enter costs in the unshaded cells in the appropriate cost column. Separate columns have been provided to record the costs of salaries, benefits, personal services contracts, and other costs as described earlier in this section.

The Medi-Cal Discount Percentage will be automatically applied to the appropriate costs entered on this worksheet based on the activity for which the costs apply.

Personnel Costs:

- **Column A:** List the description of each staff member for whom salary and benefits will be direct-charged under the appropriate MAA activity as defined in the Grid. For example, enter the costs to be direct-charged for a staff member performing Medi-Cal Outreach in **Row 29a** and a staff member to be direct-charged for Facilitating the Medi-Cal application should be entered in **Row 30a**. Also provide a description of each personal service contract charge in this column under the appropriate activity.
- **Column B:** Enter the total Gross Salary of each staff member for the billing period.
- **Column C:** Enter the Medi-Cal Certified Time Factor for each staff member. The Medi-Cal Certified Time Factor represents the actual amount of time spent by the staff member on the particular activity. The Medi-Cal Certified Time Factor entered for Salary costs will automatically be entered for the corresponding Benefit costs of the staff member.
- **Column G:** Enter the total Gross Benefits of each staff member for the billing period.

Note: The claimable and nonclaimable portion of Salary and Benefit costs will be automatically calculated based on the Medi-Cal Certified Time Factor and the Medi-Cal Discount Percentage where appropriate based on the MAA activity charged.

Personal Service Contracts:

- **Column L:** Enter the costs of personal service contracts to be direct-charged for the billing period in the row corresponding to its description under the appropriate MAA activity. Claimable and Nonclaimable costs will be calculated automatically based on the Medi-Cal Discount Percentage where appropriate, based on the MAA activity charged.

Other Costs:

- **Column P:** Enter the Other Costs to be direct charged for the billing period in the row corresponding to its description under the appropriate MAA activity. The invoice automatically calculates Claimable and Nonclaimable costs based on the Medi-Cal Discount Percentage where appropriate, based on the MAA activity charged.

PAYROLL DATA COLLECTION WORKSHEET (TAB 3)

The Federal Government requires that actual expenses be reported and may not be based on estimates or encumbrances. Expenses claimed in an invoice must be recognized in a manner consistent with expense recognition method used in an LEA's general ledger.

Identifying total costs for a billing period will require the Claiming Unit to use and rely on its financial information system and the uniformity of the State's standardized account code structure (SACS). The SACS coding structure will allow the Claiming Unit's costs to be separated into each of the four cost pools utilizing the four-digit SACS Function code as follows:

1. Determining Total Salary Costs

- a. Produce an expenditure report of the Claiming Unit's salary costs (Objects 1000–2999) for the billing period using only Function codes 1000–9999, excluding Function codes 2700 and 7000–7199. **Enter the total in Row 36, Column A.** This combination of Object and Function codes will provide the amount of gross nonclaimable salary expenditures for the billing period that belong to the Non-MAA Cost Pool before we consider which portion pertains to the Time Survey Cost Pool and the Direct Charge Cost Pool.
- b. Produce an expenditure report of the Claiming Unit's salary costs (Objects 1000–2999) for the billing period using only Function codes 2700 and 7000–7199. **Enter the total in Row 40, Column A.** This combination of Object and Function codes will provide the amount of gross general and administrative salary expenditures (excluding those costs used in calculating the Claiming Unit's indirect cost rate) that belong to the Allocated Cost Pool before we consider which portion pertains to the Time Survey Cost Pool and the Direct Charge Cost Pool.

- c. Identify 100 percent of the salary costs of the Claiming Unit's employees participating in the time survey. Once these costs are identified, determine which portion of these costs are coded with Function codes 1000–9999, excluding Function codes 2700 and 7000–7199 and enter the result in **Row 37, Column A**. The balance of the costs for those participating in the time survey represents Function codes 2700 and 7000–7199 and should be entered in **Row 41, Column A**.
- d. Identify 100 percent of the Claiming Unit's salary costs to be direct-charged. Once these costs are identified, determine which portion of these costs are coded with Function codes 1000–9999, excluding Function codes 2700 and 7000–7199 and enter the result in **Row 39, Column A**. The balance of the direct charge salary costs represents salary cost coded with Function codes 2700 and 7000–7199 and should be entered in **Row 42, Column A**.

2. Determining Total Benefit Costs

- a. Produce an expenditure report of the Claiming Unit's benefit costs (Objects 3000–3999) for the billing period using only Function codes 1000–9999, excluding Function codes 2700 and 7000–7199. **Enter the total in Row 36, Column B**. This combination of Object and Function codes will provide the amount of gross nonclaimable benefit expenditures for the billing period that belong to the Non-MAA Cost Pool before we consider which portion pertains to the Time Survey Cost Pool and the Direct Charge Cost Pool.
- b. Produce an expenditure report of the Claiming Unit's benefit costs (Objects 3000–3999) for the billing period using only Function codes 2700 and 7000–7199. **Enter the total in Row 40, Column B**. This combination of Object and Function codes will provide the amount of gross general and administrative benefit expenditures (excluding those costs used in calculating the Claiming Unit's indirect cost rate) that belong to the Allocated Cost Pool before we consider which portion pertains to the Time Survey Cost Pool and the Direct Charge Cost Pool.
- c. Identify 100 percent of the benefit costs of the Claiming Unit's employees participating in the time survey. Once these costs are identified, determine which portion of these costs are coded with Function codes 1000–9999, excluding Function codes 2700 and 7000–7199 and enter the result in **Row 37, Column B**. The balance of the costs for those participating in the time survey should be entered in **Row 41, Column B**.
- d. Identify 100 percent of the Claiming Unit's benefit costs to be direct-charged. Once these costs are identified, determine which portion of these costs are coded with Function codes 1000–9999, excluding Function codes 2700 and 7000–7199 and enter the result in **Row 38, Column B**. The balance of the direct charge salary costs represents salary cost coded with Function codes 2700 and 7000–7199 and should be entered in **Row 42, Column B**.

When the above costs have been entered as indicated on the Payroll Data Collection Worksheet, the appropriate costs will be automatically calculated and transferred to the corresponding cost pool on the Costs and Revenues Worksheet.

In addition, all accounting reports, fiscal reports, spreadsheets, and other schedules used to complete the Payroll Data Collection Worksheet should be retained in the audit file.

Note: The above salary and benefit expenditures should represent costs across all Funds of the Claiming Unit (e.g., general fund, adult education fund, child development fund, etc.). Any expenditures existing in any of the Claiming Unit's Funds considered "not-claimable" under the MAA program will be appropriately filtered utilizing the appropriate SACS Function code where indicated in this manual.

A summary copy of the Claiming Unit's general ledger supporting the amount entered in Row 36, Columns A & B and Row 40 Columns A and B is must be submitted with the MAA Detail Invoice and MAA Summary Invoice. Invoices submitted without this documentation will not be processed or paid by CDHS.

COSTS AND REVENUES WORKSHEET (TAB 4)

Personnel Costs

Rows 44–46: These rows calculate the Claiming Unit's total personnel costs based upon cost information entered on the Direct Charge Worksheet and the Payroll Data Collection Worksheet. Do not enter data into these rows.

Revenue Offsets

The purpose of offsetting revenue or funding against cost is to ensure that the Federal Government participates in its share of the costs only once. Failure to offset federal revenues and state/local matches of federal programs against the costs incurred would result in these costs also being applied to the claim for FFP. The claiming agency would be participating in less than its share by supplanting its share of costs with the federal or other unallowable revenue.

In general, funds that do not require offset include LEA/Claiming Unit general funds, other local public funds, and MAA reimbursements. The following rules govern which revenues received by a program must be offset against costs before a federal match is determined.

1. Federal Revenues. All federally funded costs shall be offset against claimed costs. Including these amounts in the costs claimed for reimbursement will cause the Federal Government to not only fund these costs, but to also pay the Medi-Cal percentage on those amounts, and therefore pay for the same costs twice, which is prohibited by OMB Circular A-87.

2. Matching Revenues. Claimed costs funded by state/local matching funds required by a federal grant must be offset. OMB Circular A-87 stipulates that a cost used to meet a matching or cost-sharing requirement of one federal grant may not also be included as a cost against any other federal grant. State/local match funds become federal monies, carry the same restrictions as the federal funds, and must be identified accordingly.
3. Previously Matched Revenues. All costs funded by State General Fund monies previously matched by the Federal Government must be offset because the Federal Government has already funded these costs. This includes Medi-Cal fee-for-service money. Similar to item 2.
4. Private Health Insurance. Insurance collected from nongovernmental (private health insurance) sources for the delivery of direct client services may not be used as the local share of a federal match for administrative activities. These funds must be offset if the related expenses are included in the MAA invoice.

Essentially, revenue offsets are costs funded by one of the above revenue sources that may not be claimed for reimbursement from the Federal Government because the Federal Government has already directly or indirectly funded those costs. Therefore, these costs must be removed to avoid billing the Federal Government twice for the same cost.

Row 47: Enter the amount of federally funded costs included in the Direct Charge cost pool (**Column E**) identified in the Personnel Cost section. Be careful to offset costs only to the extent that the personnel costs included in the “claimable” column of the Direct Charge cost pool are funded through federal sources. Enter the balance of federal revenues in **Column H** as non-offset revenue.

*Note: Because local matching funds are usually combined and recorded with federal funds, typically only Row 47 **must be** entered as “offset revenue”.*

Row 49: Enter the amount of Other State Revenue funded costs included in the Direct Charge cost pool (**Column E**) identified in the Personnel Cost Section that must be offset. Generally, this includes the State match portion of federally funded programs. Be careful to offset costs only to the extent that personnel costs included in the “claimable” column of the Direct Charge cost pool are funded by Other State Revenue sources required to be offset. Enter the balance of Other State Revenue in **Column H** as non-offset revenue.

Rows 47–52: Enter the total amount of all other revenues for each row that are not to be offset in **Column H**. All revenues must be identified whether or not they are to be offset. (For more information on Funding Sources [Revenue], please refer to the PPLs issued under separate cover.)

Row 55: This row automatically calculates percentages used to allocate Other Costs and costs included in the Allocated Cost Pool across the Time Survey, Direct Charge, and Non-MAA cost pools based on their percentage of personnel costs to total personnel costs of the three cost pools. The costs are allocated in **Rows 58 and 59**. The Allocated Cost Pool is not considered in this calculation because total costs in the Allocated Cost Pool are subsequently allocated to the remaining cost pools based on the same percentage.

Other Costs and Allocations

Row 56: Enter the costs for **nonspecific** personal service contracts (PSC) that participate in the time survey and are not direct charge contracts in **Row 56, Column A**.

Nonspecific contracts are those contracts that do not specifically define the MAA activity to be performed or the cost for each MAA activity.

Specific contracts are those contracts that do specifically define the MAA activity to be performed and the cost for each MAA activity. The costs for these contracts should be direct-charged on the Direct Charge Worksheet. For example, this may include a contract to provide a specific MAA service, such as creating and distributing Medi-Cal literature or advertising for Outreach services for a specific cost.

Identify the amount of the Personal Service Contract costs in **Row 56, Columns C–F** that are also included in the Other Costs determined at **Column J Row 58** Enter the result in **Row 56 Column I**.

Row 57: Identify the amount of the Direct Charge Other Costs in **Row 57 Columns E–F** that are also included in the Other Costs determined at **Column J, Row 58**. Enter the result in **Row 57, Column I**.

Row 56: Using the Claiming Unit's financial information system, produce an expenditure report for Objects 4000–5999, Functions 2700 and 7000–7199 (Other General Administration), and excluding the Federal series of Resource codes 3000–5999 across all Funds of the Claiming Unit (**e.g.**, general fund, adult education fund, child development fund, etc.) for the billing period and enter the result in **Row 56, Column J**. The result represents the Claiming Unit's net claimable Other Costs, excluding federally funded costs, which may be allocated across the Time Survey, Direct Charge, and Non-MAA cost pools. Not including federally funded costs in this total ensures that the Federal government participates in only its share of program costs.

After analyzing the costs identified in the expenditure report above, enter any other unallowable costs noted by the Claiming Unit in **Row 57, Column J**.

Total Other Costs will first be reduced by the total Personal Service Contract costs entered in **Row 56, Column I**, and Direct Charge Other Costs in **Row 57, Column I**, to avoid duplicate billing of costs because the Claiming Unit has determined these costs to be a component of the Claiming Unit's Other Costs in **Row 58, Column J** through an analysis of these costs. The invoice will automatically allocate the remaining costs across the Time Survey, Direct Charge, and Non-MAA cost pools based on their percentage of personnel costs to total personnel costs of the three cost pools. **Row 55** calculates these percentages and the allocation is calculated across **Row 58**. The Allocated Cost Pool is not considered in this allocation because total costs in the Allocated Cost Pool are subsequently allocated to the remaining cost pools based on the same percentage. Generally, Other Costs include the normal day-to-day and monthly operating expenses necessary to run the Claiming Unit.

Row 59: This row calculates the allocation of General and Administrative costs in the Allocated Cost Pool based on the percentages calculated in **Row 55**.

Row 60: This row calculates a subtotal of costs before applying the Claiming Unit's indirect cost rate.

Row 61: This row calculates the costs of applying the Claiming Unit's indirect cost rate to the sub-total in **Row 60**.

Row 62: This row calculates the totals for each column.

A summary copy of the Claiming Unit's general ledger supporting the amount entered in Row 56, Column J must be submitted with the MAA Detail and MAA Summary Invoice. Invoices submitted without this documentation will not be processed or paid by CDHS.

FFP Calculations

Rows 63–65: Do not enter data in these rows. These rows calculate the FFP based upon data entered on this worksheet and each of the previous three worksheets.

Row 63: These amounts represent the claimable portion of the Time Survey and Direct Charge costs (**Columns C and E**).

Row 64: This row applies the Medi-Cal Federal Financial Participation percentage (50%) to the claimable costs (**Claimable Costs X FFP Percentage**) to arrive at the federal share of costs for each cost pool.

Row 64I: Enter the Prior Year corresponding Quarter invoice reimbursement amount. This cell is used to determine if a 20% Invoice Percentage Variance Form

needs to be submitted with the invoice. If the message "Must Submit 20% Variance Form" appears, then you must submit the form. (See Appendix F.)

Row 64K: Enter the Current Year Prior Quarter Invoice reimbursement amount. This cell is used to determine if a 20% Invoice Percentage Variance Form needs to be submitted with the invoice. If the message "Must Submit 20% Variance Form" appears, then you must submit this form. (See Appendix F.)

Rows 65: Adds **Columns C and E** of **Row 64** to arrive at the "Total Federal Share" of the MAA costs for the billing period. The Invoice automatically transfers this amount to the MAA Summary Invoice for billing.

CLAIMING FOR SUBCONTRACTORS

The costs for subcontractors providing MAA-related services should be billed in a manner similar to personal services contracts and included in the invoice for the Claiming Unit as follows:

Specific Contracts

If the contract is "specific," meaning that the contract specifically defines the MAA to be performed and the cost for each activity, the costs should be direct-charged and entered in the Direct Charges Worksheet (Tab 2) under the "Personal Services Contracts" column (**Column L**) on the row corresponding to the appropriate activity.

Non-Specific Contracts

If the contract is "nonspecific," meaning that the contract does not specifically define the MAA activities to be performed and the cost for each allowable activity, the contractor's staff must time survey and include those costs in the Time Survey Cost Pool in **Row 56, Column A** of the Costs and Revenues Worksheet (Tab 4).

ALTERNATIVE CLAIMING METHODOLOGY

A Claiming Unit may choose the following methodology as an alternative to claiming for MAA costs. Although this methodology is less administratively burdensome, it results in a reduced reimbursement when compared to the standard methodology discussed in the preceding pages of this section. Each Claiming Unit should carefully analyze each methodology before deciding which alternative is best suitable for its situation.

Activities and Medi-Cal Percentages Worksheet

Conduct the time survey and determine the Claiming Unit's Medi-Cal Discount Percentage and its indirect cost rate. Enter the Medi-Cal Discount Percentage in **Row 13, Column C** and the indirect cost rate in **Row 28, Column H**. Enter the results of the time survey in **Rows 10–25, Column D**.

Direct Charges Worksheet

Enter costs into this worksheet where indicated and as directed under the standard methodology discussed in the preceding pages of this section.

Payroll Data Collection Worksheet

Salary Costs: Enter 100 percent of the Claiming Unit's salary costs in **Row 36, Column A**. Enter 100 percent of the salary costs for those participating in the time survey in **Row 37, Column A**. Enter 100 percent of salary costs to be direct-charged in **Row 38, Column A**.

Benefit Costs: Enter 100 percent of the Claiming Unit's benefit costs in **Row 36, Column B**. Enter 100 percent of the benefit costs for those participating in the time survey in **Row 37, Column B**. Enter 100 percent of benefit costs to be direct-charged in **Row 38, Column B**.

No costs should be entered in **Rows 40–42**.

Costs and Revenues Worksheet

Enter costs into this worksheet where indicated and as directed under the standard methodology discussed in the preceding pages of this section.

Note: Under the alternative methodology, claimable costs are lower when compared to the standard methodology because the costs that would be accumulated under the Allocated Cost Pool under the standard methodology are now being accumulated in the Non-MAA Cost Pool under the alternative methodology. Therefore, costs in each of the "claimable" cost pools is lower by the amount of allocable costs not allocated, which also results in a reduced base when applying the Claiming Unit's indirect cost rate. However, the Claiming Unit is relieved of the administrative responsibility of determining the costs to include in the Allocated Cost Pool.

MAA SUMMARY INVOICE WORKSHEET (TAB 5)

It is the responsibility of the LEC/LGA and LEA MAA Coordinators to review all invoices for completeness and accuracy prior to submitting them to CDHS. Invoices submitted using an incorrect format will be returned without being reviewed. To expedite the review and payment process, it is necessary to follow all the instructions. The following items must be included:

- MAA Summary Invoice
- Invoice Variance Form
- Activities and Medi-Cal Percentages Worksheet
- Time Survey Summary Report – not necessary if only direct charging
- Direct Charges Worksheet
- Payroll Data Collection Worksheet

- Payroll Data Collection & Other Summary Sheet (Maintain actual staff ledger reports for audit purposes).
- Costs and Revenues Worksheet
- Supporting Documentation
- Claiming Units Function Grid
- Checklist for preparing MAA Detail Invoice
- Checklist for preparing MAA Summary Invoice

The original MAA Summary Invoice, MAA Detail Invoice, Grid, documentation supporting the time survey results, summary general ledger reports as indicated on the MAA Detail Invoice Checklist (pages 11-23 and 11-24) must be submitted to CDHS for each quarter billed. Claiming Unit's must submit its invoices to its appropriate LEC/LGA.

PAYMENT PROCESS

MAA claims are submitted to CDHS, Administrative Claiming Operations Unit (ACOU). The invoices are reviewed for fiscal integrity and compared to the Grid. If the invoice is accepted, reviewed and approved by the ACOU, the invoice will be forwarded to the Accounting Office for payment processing. The Accounting Office will prepare the invoices for payment and forward them to the State Controller's Office (SCO) for payment. Warrants are made payable to the LEC/LGA Treasurer.

All LEC/LGA invoices must be submitted to CDHS within 15 months of the end of the quarter claimed.

Invoices submitted after these dates **may** not be paid. Many claiming units wait until the last moment to submit claims, creating a peak workload demand that can delay review and payment of invoices that have been submitted timely to CDHS.

If the LEC or LGA anticipates a delay in submitting invoices by the above due dates, the LEC/LGA Coordinator must sign and submit a "Late Invoice Submission Request" form at least two weeks before the due date, pursuant to Policy and Procedure Letter 06-005.

If an invoice is denied, a LEC/LGA can request a reconsideration of the CDHS decision to deny an invoice. The request must be filed in writing and within 30 days after the receipt of the written notice of denial. The review process is limited to a programmatic or accounting reconsideration based upon additional supporting documentation requested by and submitted to CDHS. Revisions to previously paid invoices must follow CDHS guidelines.

Examples of costs that are not claimable as Medi-Cal administration:

- Activities that are an integral part or extension of direct medical services, such as patient assessment, education, or counseling. In addition, the cost of any consultations between medical professionals is already reflected in the payment rate for medical assistance services and may not be claimed separately as an administrative cost. However, the time spent by the student's designated IEP case manager in coordinating and monitoring consultations between professionals may be allowable MAA time under activity Code 8 (Referral, Coordination, and Monitoring of Medi-Cal Covered Services).
- Overhead costs of operating a provider facility.
- An activity that has been, or will be, paid as a medical assistance service (or as a service of another non-Medi-Cal program) shall not be paid again as a Medi-Cal administrative cost.
- An activity that has been, or will be, paid as a Medi-Cal administrative cost shall not be claimed again.
- An activity that is included as part of a managed care rate and is reimbursed by the managed care organization, shall not be claimed as Medi-Cal administration or through a fee-for-service payment rate.
- Cost of elected officials.

MAA providers must distinguish between duplicate payments for the same activity and the inefficient use of resources, which may result in the unnecessary duplication of an activity. Duplication of services or administrative activities can be avoided by coordinating activities and staff. If the same Medi-Cal eligible child received IEP services from both a school and a medical care organization (MCO), there must be a concerted effort to ensure that Medi-Cal is not paying for the same services twice, once to the MCO and again to the school.

SUBMITTING CORRECTIONS and REVISIONS

Corrections: All invoices submitted for payment are reviewed by CDHS staff. If errors are found or additional documentation is required, CDHS staff will contact the MAA Coordinator. It may be possible to resolve the error by phone or by the LEC/LGA submitting additional documentation (FAX and/or mail). If this can be accomplished in a few days, the invoice will be held at CDHS pending resolution. Otherwise, the invoice(s) will be returned to the LEC/LGA with a written explanation of the reasons it is being returned for correction.

When the LEC/LGA corrects and returns the rejected invoice, it must identify the resubmitted invoice as a Corrected Invoice. The corrected invoice must be identified as a "Correct Invoice" in the transmittal letter and also in the invoice number. The invoice number should reflect the correction by adding a C-1 to the invoice

number. If subsequent corrections are required, the invoice number will reflect the number of corrections (C-2), etc. For instance the invoice number for first corrected invoice of the second quarter of fiscal year 2003/04 should read as "03/04–2–C1" (fiscal year–quarter–correction number).

A LEC/LGA may discover the need to correct the invoice before the invoice has been paid. In these situations, the LEC/LGA must submit the corrected invoice identifying it as a "Correct Invoice" in the transmittal letter and also in the invoice number.

Revisions: Sometimes, after an invoice has been processed and paid, a LEC/LGA may discover the need to revise the invoice. In these situations, the invoice should be recomputed and resubmitted along with a copy of the original paid invoice summary sheet. The revised invoice must be identified as a "Revised Invoice" in the transmittal letter and also in the invoice number (i.e., R-1). If the revision results in a CDHS credit invoice, the LEC/LGA must submit a check for the amount of the **difference** along with a copy of the original invoice and the revised invoice.

The invoice number for the second revised invoice of the third quarter of fiscal year 2004/05 should read as "04/05–3–R2" (fiscal year–quarter–revision number).

Credits: Every credit Revised Invoice submitted to CDHS must be accompanied with a check from the respective entity in the amount of the revision (i.e., the **difference** between the original amount and the revised amount).

Note: Corrections and Revisions require a new MAA Summary Invoice and Checklist

QUARTER AVERAGING SUPPLEMENTAL WORKSHEET (TAB 6)

If a claiming unit chooses to average a particular quarter, they must submit with their invoice a Quarter Averaging Worksheet. Enter the number of participants and total hours for each activity code in the worksheet and it will automatically calculate the average.

Additionally, all claiming units are required to complete the Time Survey Summary Worksheet. The Time Survey Summary worksheet must be kept onsite in the operational plan. **These supplemental averaging worksheets are a requirement for invoices submitted beginning fiscal year 2005/2006 First Quarter.**

- **Averaging:** Applies only if all the participants time survey three quarters in that fiscal year. The LEA can average the time survey results of any quarter in a fiscal year. The averaging quarter cannot be chosen after time surveys are completed. Completed surveys must be used for that quarter.

How to Average:

1. Identify those individual positions that participated in each of the three quarters time surveyed during the fiscal year.
2. Compile the time survey results for each of the individual positions identified by Activity Code for each of the three quarters to arrive at a new recalculated time survey percentage.
3. The recalculated percentages should be added together and divided by three. This will give you the averaged quarter averaging percentages.
4. Be sure to make your calculations clear and well documented in the event of an audit or site visit.
5. This worksheet must be submitted with each invoice that you have chosen to average.
6. If a Claiming Unit, wishes to claim for an individual position that did not time survey all three quarters, the position must participate in a separate time survey quarter.

A summary copy of the Claiming Unit's non-averaged quarter time survey results must be submitted with the MAA Detail and MAA Summary Invoice. A Quarter Averaging Worksheet which contains a separate Quarter Time Survey must be submitted with the Averaging Quarter invoice. Invoices submitted without this documentation will not be processed or paid by CDHS.

SUMMARY OF SACS-BASED FINANCIAL REPORTS

Activities and Medi-Cal Percentages Worksheet: No SACS financial reports required.

Direct Charges Worksheet: No SACS financial reports required.

Payroll Data Collection Worksheet:

Column A:

Row 36 – Include Objects 1000–2999, Functions 1000–2699, 3000–6999 and 7200–9999.

Row 40 – Include Objects 1000–2999, Functions 2700 and 7000–7199.

Column B:

Row 36 – Include Objects 3000–3999, Functions 1000–2699, 3000–6999 and 7200–9999.

Row 40 – Include Objects 3000–3999, Functions 2700 and 7000–7199.

Costs and Revenues Worksheet:

Row 47 – Federal Revenues, include Objects 8100–8299.

Row 48 – State Revenue Limit Sources, include Objects 8010–8099.

Row 49 – Other State Revenues, include Objects 8300–8599.

Row 50 – Other Local Revenues, include Objects 8600–8799.

Row 51 – Other Financing Sources, include Objects 8910–8979.

Row 52 – Contributions to Restricted Programs, include Objects 8980–8999.

Row 56, Column J – Other Costs Net of Federal Revenues, include Objects 4000–5999, Functions 2700 and 7000–7199. Also, to remove federally funded expenditures, include only Resources 0000–2999 and 6000–9999.

CHECKLIST FOR PREPARING THE MAA DETAIL INVOICE

Before the Detail Invoice Packet is submitted for reimbursement, this checklist must be completed to ensure completion of the following requirements. Incomplete packets will not be processed. All claims will be reviewed for reasonableness and consistency.

- _____ The proper format is used.
- _____ The current/updated version of the forms are used.
- _____ The LEC/LGA name is on the invoice.
- _____ The correct contract number is used.
- _____ The period of service is correct.
- _____ The Claiming Unit name is the same as identified on the Grid.
- _____ The California District Code Number is identified on the Grid.
- _____ The invoice number matches the period of service. If the invoice is a correction, add C-1, C-2, etc. If it is a revision, add R-1, R-2, etc.
- _____ The methodology/actual count/ tape match varies from previous invoices.
- _____ The required documents must be signed in blue ink by both the LEC/LGA Coordinator and the LEA Coordinator:
 - MAA Summary Invoice (Include all worksheets – TABS 1–5)
 - Variance form
 - Claiming Unit Functions Grid
 - Detail and summary checklists
- _____ There are no "Error" comments on the claim.
- _____ The required supporting documentation is attached.

(A description is only required if the claiming unit deviates from the SACS reporting requirements, such as a Community College or Non Public School.)
- _____ The Claiming Unit Function Grid is attached to each quarterly invoice and includes only the number of people claimed in that invoice. (Signatures of both the LEC/LGA Coordinator and the LEA Coordinator are required).
- _____ Documentation supporting the time survey results, general ledger reports as indicated on the MAA Detail Invoice.
- _____ The Averaging Quarter includes the averaged quarters Claiming Grids.
- _____ The same Medi-Cal percentage is used for Quarters 1 and 2.
- _____ The same Medi-Cal percentage is used for Quarters 3 and 4.
- _____ Administrative fees are not reported by both the LEA and LEC/LGA.
- _____ Verify the total amount.

SIGN AND DATE TO INDICATE THAT ALL ABOVE ITEMS HAVE BEEN REVIEWED.

SIGNATURE

DATE

CHECKLIST FOR PREPARING THE MAA SUMMARY INVOICE

Each MAA Summary Invoice sent to CDHS by the LEC/LGA must be accurate and complete. To assist CDHS in reviewing and processing your MAA Claims expeditiously, the LEC/LGA must complete this checklist and verify the following items.

- _____ Include the Invoice Variance Form (refer to Appendix F) showing the reason for 20% discrepancy between consecutive quarters and year-to-year quarters. **New Variance Form is required effective 05/06 invoices.**
- _____ Confirm the MAA Summary Invoice is prepared on the letterhead of the LEC/LGA agency which is under contract with the Department of Health Services.
- _____ Confirm the LEC/LGA Name is correct.
- _____ Confirm the contract number is correct.
- _____ Confirm that the period of service is correct and matches the period of service on the corresponding MAA Detail Invoice.
- _____ Confirm the Claiming Unit name is the same as the MAA Detail Invoice.
- _____ Verify that the invoice number is the same as the MAA Detail Invoice.
- _____ Confirm the amount to be reimbursed on the MAA Summary Invoice is the same as the Total Federal Share amount on the FFP Calculations Worksheet.
- _____ Confirm the MAA Summary Invoice is dated and has an original signature (preferably in blue ink but not BLACK ink).

Signature

Date